



General Assembly

January Session, 2015

Bill No. 7061

LCO No. 8817



Referred to Committee on No Committee

Introduced by:

REP. SHARKEY, 88th Dist.
REP. ARESIMOWICZ, 30th Dist.
SEN. LOONEY, 11th Dist.
SEN. DUFF, 25th Dist.

**AN ACT CONCERNING THE STATE BUDGET FOR THE BIENNIUM
ENDING JUNE 30, 2017, AND MAKING APPROPRIATIONS
THEREFOR, AND OTHER PROVISIONS RELATED TO REVENUE,
DEFICIENCY APPROPRIATIONS AND TAX FAIRNESS AND
ECONOMIC DEVELOPMENT.**

Be it enacted by the Senate and House of Representatives in General Assembly convened:

- 1 Section 1. (*Effective July 1, 2015*) The following sums are
2 appropriated from the GENERAL FUND for the annual periods
3 indicated for the purposes described.

T1		2015-2016	2016-2017
T2	LEGISLATIVE		
T3			
T4	LEGISLATIVE MANAGEMENT		
T5	Personal Services	48,856,926	50,744,676
T6	Other Expenses	17,008,514	18,445,596
T7	Equipment	375,100	475,100

T8	Flag Restoration	70,312	71,250
T9	Minor Capital Improvements	380,000	225,000
T10	Interim Salary/Caucus Offices	641,942	493,898
T11	Old State House	569,724	589,589
T12	Interstate Conference Fund	394,288	410,058
T13	New England Board of Higher Education	179,788	185,179
T14	AGENCY TOTAL	68,476,594	71,640,346
T15			
T16	AUDITORS OF PUBLIC ACCOUNTS		
T17	Personal Services	12,225,412	12,250,473
T18	Other Expenses	400,115	404,950
T19	Equipment	10,000	10,000
T20	AGENCY TOTAL	12,635,527	12,665,423
T21			
T22	COMMISSION ON AGING		
T23	Personal Services	416,393	416,393
T24	Other Expenses	38,236	38,236
T25	AGENCY TOTAL	454,629	454,629
T26			
T27	PERMANENT COMMISSION ON THE STATUS OF WOMEN		
T28	Personal Services	541,016	541,016
T29	Other Expenses	83,864	75,864
T30	Equipment	1,000	1,000
T31	AGENCY TOTAL	625,880	617,880
T32			
T33	COMMISSION ON CHILDREN		
T34	Personal Services	668,389	668,389
T35	Other Expenses	100,932	100,932
T36	AGENCY TOTAL	769,321	769,321
T37			
T38	LATINO AND PUERTO RICAN AFFAIRS COMMISSION		
T39	Personal Services	418,191	418,191
T40	Other Expenses	27,290	27,290
T41	AGENCY TOTAL	445,481	445,481
T42			

T43	AFRICAN-AMERICAN AFFAIRS COMMISSION		
T44	Personal Services	272,829	272,829
T45	Other Expenses	28,128	28,128
T46	AGENCY TOTAL	300,957	300,957
T47			
T48	ASIAN PACIFIC AMERICAN AFFAIRS COMMISSION		
T49	Personal Services	209,155	209,155
T50	Other Expenses	14,330	14,330
T51	AGENCY TOTAL	223,485	223,485
T52			
T53	GENERAL GOVERNMENT		
T54			
T55	GOVERNORS OFFICE		
T56	Personal Services	2,372,643	2,407,998
T57	Other Expenses	200,590	203,265
T58	New England Governors' Conference	106,209	107,625
T59	National Governors' Association	126,469	128,155
T60	AGENCY TOTAL	2,805,911	2,847,043
T61			
T62	SECRETARY OF THE STATE		
T63	Personal Services	2,923,939	2,941,115
T64	Other Expenses	1,820,472	1,842,745
T65	Commercial Recording Division	5,658,728	5,686,861
T66	Board of Accountancy	297,114	301,941
T67	AGENCY TOTAL	10,700,253	10,772,662
T68			
T69	LIEUTENANT GOVERNOR'S OFFICE		
T70	Personal Services	639,983	649,519
T71	Other Expenses	68,640	69,555
T72	AGENCY TOTAL	708,623	719,074
T73			
T74	STATE TREASURER		
T75	Personal Services	3,255,469	3,313,919
T76	Other Expenses	153,942	155,995
T77	AGENCY TOTAL	3,409,411	3,469,914

T78			
T79	STATE COMPROLLER		
T80	Personal Services	25,190,835	25,394,018
T81	Other Expenses	5,801,377	5,179,660
T82	AGENCY TOTAL	30,992,212	30,573,678
T83			
T84	DEPARTMENT OF REVENUE SERVICES		
T85	Personal Services	61,648,494	62,091,282
T86	Other Expenses	8,395,265	7,722,172
T87	AGENCY TOTAL	70,043,759	69,813,454
T88			
T89	OFFICE OF GOVERNMENTAL ACCOUNTABILITY		
T90	Personal Services	826,468	837,351
T91	Other Expenses	57,220	59,720
T92	Child Fatality Review Panel	107,668	107,915
T93	Information Technology Initiatives	31,588	31,588
T94	Elections Enforcement Commission	3,624,215	3,675,456
T95	Office of State Ethics	1,580,644	1,600,405
T96	Freedom of Information Commission	1,726,320	1,735,450
T97	Contracting Standards Board	314,368	302,932
T98	Judicial Review Council	146,265	148,294
T99	Judicial Selection Commission	93,100	93,279
T100	Office of the Child Advocate	714,642	712,546
T101	Office of the Victim Advocate	462,544	460,972
T102	Board of Firearms Permit Examiners	127,959	128,422
T103	AGENCY TOTAL	9,813,001	9,894,330
T104			
T105	OFFICE OF POLICY AND MANAGEMENT		
T106	Personal Services	12,986,179	13,038,950
T107	Other Expenses	1,190,216	1,216,413
T108	Automated Budget System and Data Base Link	46,600	47,221
T109	Justice Assistance Grants	1,008,740	1,022,232
T110	Criminal Justice Information System		984,008
T111	Project Longevity	1,000,000	1,000,000
T112	Tax Relief For Elderly Renters	26,700,000	28,900,000

T113	Private Providers		8,500,000
T114	Reimbursement to Towns for Loss of Taxes on State Property	83,641,646	83,641,646
T115	Reimbursements to Towns for Private Tax-Exempt Property	125,431,737	125,431,737
T116	Reimbursement Property Tax - Disability Exemption	400,000	400,000
T117	Distressed Municipalities	5,800,000	5,800,000
T118	Property Tax Relief Elderly Circuit Breaker	20,505,900	20,505,900
T119	Property Tax Relief Elderly Freeze Program	120,000	120,000
T120	Property Tax Relief for Veterans	2,970,098	2,970,098
T121	AGENCY TOTAL	281,801,116	293,578,205
T122			
T123	DEPARTMENT OF VETERANS' AFFAIRS		
T124	Personal Services	23,152,920	23,338,814
T125	Other Expenses	5,059,380	5,059,380
T126	Support Services for Veterans	180,500	180,500
T127	SSMF Administration	593,310	593,310
T128	Burial Expenses	7,200	7,200
T129	Headstones	332,500	332,500
T130	AGENCY TOTAL	29,325,810	29,511,704
T131			
T132	DEPARTMENT OF ADMINISTRATIVE SERVICES		
T133	Personal Services	53,985,369	54,425,425
T134	Other Expenses	32,717,944	32,807,679
T135	Tuition Reimbursement - Training and Travel	382,000	
T136	Labor - Management Fund	75,000	
T137	Management Services	4,623,259	4,428,787
T138	Loss Control Risk Management	114,854	114,854
T139	Employees' Review Board	20,822	21,100
T140	Surety Bonds for State Officials and Employees	141,800	73,600
T141	Quality of Work-Life	350,000	
T142	Refunds Of Collections	25,723	25,723
T143	Rents and Moving	13,069,421	11,447,039
T144	W. C. Administrator	5,000,000	5,000,000
T145	Connecticut Education Network	2,941,857	2,941,857

T146	State Insurance and Risk Mgmt Operations	13,683,019	13,995,707
T147	IT Services	14,315,087	14,454,305
T148	AGENCY TOTAL	141,446,155	139,736,076
T149			
T150	ATTORNEY GENERAL		
T151	Personal Services	33,038,471	33,154,538
T152	Other Expenses	1,062,361	1,078,926
T153	AGENCY TOTAL	34,100,832	34,233,464
T154			
T155	DIVISION OF CRIMINAL JUSTICE		
T156	Personal Services	48,985,592	49,475,371
T157	Other Expenses	2,561,355	2,561,355
T158	Witness Protection	180,000	180,000
T159	Training And Education	56,499	56,499
T160	Expert Witnesses	330,000	330,000
T161	Medicaid Fraud Control	1,323,438	1,325,095
T162	Criminal Justice Commission	481	481
T163	Cold Case Unit	277,119	282,511
T164	Shooting Taskforce	1,115,406	1,125,663
T165	AGENCY TOTAL	54,829,890	55,336,975
T166			
T167	REGULATION AND PROTECTION		
T168			
T169	DEPARTMENT OF EMERGENCY SERVICES AND PUBLIC PROTECTION		
T170	Personal Services	149,608,808	149,909,977
T171	Other Expenses	29,099,716	29,033,588
T172	Equipment	93,990	93,990
T173	Stress Reduction	25,354	25,354
T174	Fleet Purchase	6,183,375	6,877,690
T175	Workers' Compensation Claims	4,562,247	4,562,247
T176	Fire Training School - Willimantic	98,079	100,000
T177	Maintenance of County Base Fire Radio Network	23,918	23,918
T178	Maintenance of State-Wide Fire Radio Network	15,919	15,919
T179	Police Association of Connecticut	190,000	190,000

T180	Connecticut State Firefighter's Association	194,711	194,711
T181	Fire Training School - Torrington	59,034	60,000
T182	Fire Training School - New Haven	39,426	40,000
T183	Fire Training School - Derby	29,559	30,000
T184	Fire Training School - Wolcott	68,810	70,000
T185	Fire Training School - Fairfield	49,164	50,000
T186	Fire Training School - Hartford	97,989	100,000
T187	Fire Training School - Middletown	29,299	30,000
T188	Fire Training School - Stamford	29,342	30,000
T189	AGENCY TOTAL	190,498,740	191,437,394
T190			
T191	MILITARY DEPARTMENT		
T192	Personal Services	3,146,928	3,179,977
T193	Other Expenses	2,595,180	2,603,340
T194	Honor Guards	350,000	350,000
T195	Veteran's Service Bonuses	72,000	50,000
T196	AGENCY TOTAL	6,164,108	6,183,317
T197			
T198	DEPARTMENT OF CONSUMER PROTECTION		
T199	Personal Services	15,935,765	16,070,008
T200	Other Expenses	1,346,243	1,464,066
T201	AGENCY TOTAL	17,282,008	17,534,074
T202			
T203	LABOR DEPARTMENT		
T204	Personal Services	9,434,317	9,515,435
T205	Other Expenses	1,268,588	1,128,588
T206	CETC Workforce	686,938	707,244
T207	Workforce Investment Act	32,104,008	32,104,008
T208	Job Funnels Projects	224,700	230,510
T209	Connecticut's Youth Employment Program	5,156,250	5,225,000
T210	Jobs First Employment Services	18,036,623	18,039,903
T211	STRIDE	518,094	532,475
T212	Apprenticeship Program	583,896	584,977
T213	Spanish-American Merchants Association	500,531	514,425
T214	Connecticut Career Resource Network	166,061	166,909
T215	Incumbent Worker Training	725,688	725,688

T216	STRIVE	237,094	243,675
T217	Customized Services	439,062	451,250
T218	Opportunities for Long Term Unemployed	3,161,250	3,249,000
T219	Veterans' Opportunity Pilot	526,875	541,500
T220	Second Chance Initiatives	1,425,000	1,425,000
T221	Cradle To Career	200,000	200,000
T222	2Gen - TANF	1,500,000	1,500,000
T223	ConnectiCorps	100,000	200,000
T224	New Haven Jobs Funnel	525,000	540,000
T225	AGENCY TOTAL	77,519,975	77,825,587
T226			
T227	COMMISSION ON HUMAN RIGHTS AND OPPORTUNITIES		
T228	Personal Services	6,664,520	6,721,805
T229	Other Expenses	369,255	369,255
T230	Martin Luther King, Jr. Commission	6,318	6,318
T231	AGENCY TOTAL	7,040,093	7,097,378
T232			
T233	PROTECTION AND ADVOCACY FOR PERSONS WITH DISABILITIES		
T234	Personal Services	2,339,429	2,354,131
T235	Other Expenses	194,654	194,654
T236	AGENCY TOTAL	2,534,083	2,548,785
T237			
T238	CONSERVATION AND DEVELOPMENT		
T239			
T240	DEPARTMENT OF AGRICULTURE		
T241	Personal Services	4,023,923	4,074,226
T242	Other Expenses	783,103	783,103
T243	Senior Food Vouchers	364,857	364,928
T244	Tuberculosis and Brucellosis Indemnity	100	100
T245	WIC Coupon Program for Fresh Produce	174,886	174,886
T246	AGENCY TOTAL	5,346,869	5,397,243
T247			
T248	DEPARTMENT OF ENERGY AND ENVIRONMENTAL PROTECTION		
T249	Personal Services	31,059,897	31,266,085

T250	Other Expenses	2,999,978	2,999,978
T251	Mosquito Control	272,597	272,841
T252	State Superfund Site Maintenance	481,918	488,344
T253	Laboratory Fees	151,683	153,705
T254	Dam Maintenance	142,981	143,144
T255	Emergency Spill Response	7,278,320	7,326,885
T256	Solid Waste Management	3,384,724	3,448,128
T257	Underground Storage Tank	1,040,293	1,047,927
T258	Clean Air	4,455,103	4,543,783
T259	Environmental Conservation	9,083,811	9,122,571
T260	Environmental Quality	10,047,411	10,115,610
T261	Greenways Account	2	2
T262	Conservation Districts & Soil and Water Councils	266,250	270,000
T263	Interstate Environmental Commission	48,783	48,783
T264	New England Interstate Water Pollution Commission	28,827	28,827
T265	Northeast Interstate Forest Fire Compact	3,295	3,295
T266	Connecticut River Valley Flood Control Commission	32,395	32,395
T267	Thames River Valley Flood Control Commission	48,281	48,281
T268	AGENCY TOTAL	70,826,549	71,360,584
T269			
T270	COUNCIL ON ENVIRONMENTAL QUALITY		
T271	Personal Services	181,253	182,657
T272	Other Expenses	1,789	1,789
T273	AGENCY TOTAL	183,042	184,446
T274			
T275	DEPARTMENT OF ECONOMIC AND COMMUNITY DEVELOPMENT		
T276	Personal Services	8,410,102	8,476,385
T277	Other Expenses	1,072,065	1,052,065
T278	Statewide Marketing	9,500,000	9,500,000
T279	Small Business Incubator Program	339,916	349,352
T280	Hartford Urban Arts Grant	395,000	400,000
T281	New Britain Arts Council	63,187	64,941

T282	Main Street Initiatives	152,297	154,328
T283	Office of Military Affairs	216,598	219,962
T284	Hydrogen/Fuel Cell Economy	153,671	157,937
T285	CCAT-CT Manufacturing Supply Chain	843,013	860,862
T286	Capital Region Development Authority	7,864,370	7,864,370
T287	Neighborhood Music School	126,375	128,250
T288	Nutmeg Games	64,075	65,000
T289	Discovery Museum	315,930	324,699
T290	National Theatre of the Deaf	126,371	129,879
T291	CONNSTEP	495,712	503,067
T292	Development Research and Economic Assistance	121,095	124,457
T293	Connecticut Science Center	542,512	550,000
T294	CT Flagship Producing Theaters Grant	417,108	428,687
T295	Women's Business Center	393,750	400,000
T296	Performing Arts Centers	1,263,714	1,298,792
T297	Performing Theaters Grant	492,915	505,904
T298	Arts Commission	1,578,720	1,622,542
T299	Art Museum Consortium	461,014	473,812
T300	CT Invention Convention	19,687	20,000
T301	Litchfield Jazz Festival	46,875	47,500
T302	Connecticut River Museum	25,000	25,000
T303	Arte Inc.	25,000	25,000
T304	CT Virtuosi Orchestra	25,000	25,000
T305	Barnum Museum	25,000	25,000
T306	Greater Hartford Arts Council	88,982	91,174
T307	Stepping Stones Museum for Children	36,951	37,977
T308	Maritime Center Authority	487,315	500,842
T309	Tourism Districts	1,260,788	1,295,785
T310	Amistad Committee for the Freedom Trail	39,514	40,612
T311	Amistad Vessel	315,929	324,698
T312	New Haven Festival of Arts and Ideas	665,111	683,574
T313	New Haven Arts Council	78,982	81,174
T314	Beardsley Zoo	327,136	336,217
T315	Mystic Aquarium	517,308	531,668
T316	Quinebaug Tourism	34,649	35,611
T317	Northwestern Tourism	34,649	35,611

T318	Eastern Tourism	34,649	35,611
T319	Central Tourism	34,649	35,611
T320	Twain/Stowe Homes	98,864	100,000
T321	Cultural Alliance of Fairfield	78,982	81,174
T322	AGENCY TOTAL	39,710,530	40,070,130
T323			
T324	DEPARTMENT OF HOUSING		
T325	Personal Services	2,234,652	2,242,842
T326	Other Expenses	173,266	194,266
T327	Elderly Rental Registry and Counselors	1,196,144	1,196,144
T328	Subsidized Assisted Living Demonstration	2,255,625	2,332,250
T329	Congregate Facilities Operation Costs	7,783,636	8,054,279
T330	Housing Assistance and Counseling Program	411,094	416,575
T331	Elderly Congregate Rent Subsidy	2,162,504	2,162,504
T332	Housing/Homeless Services	69,107,806	75,227,013
T333	Tax Abatement	1,118,580	1,153,793
T334	Housing/Homeless Services - Municipality	640,398	640,398
T335	AGENCY TOTAL	87,083,705	93,620,064
T336			
T337	AGRICULTURAL EXPERIMENT STATION		
T338	Personal Services	6,385,305	6,496,579
T339	Other Expenses	1,134,017	1,134,017
T340	Equipment	10,000	10,000
T341	Mosquito Control	503,987	507,516
T342	Wildlife Disease Prevention	98,515	100,158
T343	AGENCY TOTAL	8,131,824	8,248,270
T344			
T345	HEALTH AND HOSPITALS		
T346			
T347	DEPARTMENT OF PUBLIC HEALTH		
T348	Personal Services	38,464,503	38,812,372
T349	Other Expenses	7,162,820	7,478,436
T350	Children's Health Initiatives	1,942,969	1,972,746
T351	Childhood Lead Poisoning	67,839	68,744
T352	AIDS Services	85,000	85,000
T353	Children with Special Health Care Needs	1,022,173	1,037,429
T354	Maternal Mortality Review		1,000

T355	Community Health Services	1,930,842	2,008,515
T356	Rape Crisis	617,008	617,008
T357	Genetic Diseases Programs	237,895	237,895
T358	Local and District Departments of Health	4,458,648	4,692,648
T359	School Based Health Clinics	11,747,498	11,898,107
T360	AGENCY TOTAL	67,737,195	68,909,900
T361			
T362	OFFICE OF THE CHIEF MEDICAL EXAMINER		
T363	Personal Services	4,825,259	4,857,946
T364	Other Expenses	1,340,167	1,340,167
T365	Equipment	19,226	19,226
T366	Medicolegal Investigations	25,704	26,047
T367	AGENCY TOTAL	6,210,356	6,243,386
T368			
T369	DEPARTMENT OF DEVELOPMENTAL SERVICES		
T370	Personal Services	262,989,799	265,087,937
T371	Other Expenses	20,619,455	20,894,381
T372	Family Support Grants	3,738,222	3,738,222
T373	Cooperative Placements Program	24,544,841	24,477,566
T374	Clinical Services	3,440,085	3,493,844
T375	Workers' Compensation Claims	14,994,475	14,994,475
T376	Autism Services	2,802,272	3,098,961
T377	Behavioral Services Program	29,731,164	30,818,643
T378	Supplemental Payments for Medical Services	4,908,116	4,908,116
T379	Rent Subsidy Program	5,130,212	5,130,212
T380	Employment Opportunities and Day Services	227,626,162	237,650,362
T381	Community Residential Services	483,871,682	502,596,014
T382	AGENCY TOTAL	1,084,396,485	1,116,888,733
T383			
T384	DEPARTMENT OF MENTAL HEALTH AND ADDICTION SERVICES		
T385	Personal Services	205,578,670	208,141,328
T386	Other Expenses	28,716,563	28,752,852
T387	Housing Supports and Services	23,221,576	24,221,576
T388	Managed Service System	62,596,523	62,743,207

T389	Legal Services	995,819	995,819
T390	Connecticut Mental Health Center	8,398,341	8,509,163
T391	Professional Services	11,488,898	11,488,898
T392	General Assistance Managed Care	41,991,862	43,075,573
T393	Workers' Compensation Claims	11,792,289	11,792,289
T394	Nursing Home Screening	591,645	591,645
T395	Young Adult Services	80,206,667	85,961,827
T396	TBI Community Services	10,400,667	10,412,737
T397	Jail Diversion	4,595,351	4,617,881
T398	Behavioral Health Medications	5,783,527	5,860,641
T399	Prison Overcrowding	6,330,189	6,352,255
T400	Medicaid Adult Rehabilitation Option	4,816,334	4,803,175
T401	Discharge and Diversion Services	24,447,924	27,347,924
T402	Home and Community Based Services	19,612,854	25,947,617
T403	Persistent Violent Felony Offenders Act	675,235	675,235
T404	Nursing Home Contract	485,000	485,000
T405	Pre-Trial Account	689,750	699,437
T406	Grants for Substance Abuse Services	22,667,934	22,667,934
T407	Grants for Mental Health Services	72,280,480	73,780,480
T408	Employment Opportunities	10,417,204	10,417,204
T409	AGENCY TOTAL	658,781,302	680,341,697
T410			
T411	PSYCHIATRIC SECURITY REVIEW BOARD		
T412	Personal Services	261,587	262,916
T413	Other Expenses	29,136	29,525
T414	AGENCY TOTAL	290,723	292,441
T415			
T416	HUMAN SERVICES		
T417			
T418	DEPARTMENT OF SOCIAL SERVICES		
T419	Personal Services	134,527,508	133,178,052
T420	Other Expenses	148,435,174	155,619,366
T421	Children's Health Council	182,043	187,245
T422	Genetic Tests in Paternity Actions	120,236	122,506
T423	State Food Stamp Supplement	483,100	460,800
T424	HUSKY B Program	6,550,000	4,350,000
T425	Medicaid	2,469,915,500	2,544,288,000

T426	Old Age Assistance	37,944,440	38,347,320
T427	Aid To The Blind	750,550	755,289
T428	Aid To The Disabled	61,115,585	61,475,440
T429	Temporary Assistance to Families - TANF	99,425,380	98,858,030
T430	Emergency Assistance	1	1
T431	Food Stamp Training Expenses	11,250	11,400
T432	Healthy Start	1,251,522	1,287,280
T433	DMHAS-Disproportionate Share	108,935,000	108,935,000
T434	Connecticut Home Care Program	43,430,000	40,590,000
T435	Human Resource Development-Hispanic Programs	886,630	898,452
T436	Services To The Elderly	476,599	478,300
T437	Safety Net Services	2,462,943	2,533,313
T438	Refunds Of Collections	110,625	112,500
T439	Services for Persons With Disabilities	526,762	541,812
T440	Nutrition Assistance	449,687	455,683
T441	Housing/Homeless Services	5,210,676	5,210,676
T442	State Administered General Assistance	23,154,540	24,818,050
T443	Connecticut Children's Medical Center	14,605,500	14,800,240
T444	Community Services	1,100,730	1,128,860
T445	Human Service Infrastructure Community Action Program	3,021,660	3,107,994
T446	Teen Pregnancy Prevention	1,607,707	1,653,641
T447	Family Programs - TANF	541,600	415,166
T448	Human Resource Development-Hispanic Programs - Municipality	5,029	5,096
T449	Teen Pregnancy Prevention - Municipality	120,598	124,044
T450	Community Services - Municipality	78,526	79,573
T451	AGENCY TOTAL	3,167,437,101	3,244,829,129
T452			
T453	STATE DEPARTMENT ON AGING		
T454	Personal Services	2,427,209	2,450,501
T455	Other Expenses	219,286	222,210
T456	Programs for Senior Citizens	6,150,914	6,150,914
T457	AGENCY TOTAL	8,797,409	8,823,625
T458			
T459	DEPARTMENT OF REHABILITATION SERVICES		

T460	Personal Services	5,191,611	5,231,501
T461	Other Expenses	1,576,205	1,576,205
T462	Part-Time Interpreters	1,522	1,522
T463	Educational Aid for Blind and Visually Handicapped Children	4,514,363	4,553,755
T464	Employment Opportunities - Blind & Disabled	1,340,729	1,340,729
T465	Vocational Rehabilitation - Disabled	6,994,586	7,087,847
T466	Supplementary Relief and Services	93,515	94,762
T467	Vocational Rehabilitation - Blind	843,189	854,432
T468	Special Training for the Deaf Blind	286,581	286,581
T469	Connecticut Radio Information Service	78,055	79,096
T470	Independent Living Centers	495,637	502,246
T471	AGENCY TOTAL	21,415,993	21,608,676
T472			
T473	EDUCATION, MUSEUMS, LIBRARIES		
T474			
T475	DEPARTMENT OF EDUCATION		
T476	Personal Services	20,397,903	20,615,925
T477	Other Expenses	3,926,142	3,916,142
T478	Development of Mastery Exams Grades 4, 6, and 8	15,149,111	15,610,253
T479	Primary Mental Health	427,209	427,209
T480	Leadership, Education, Athletics in Partnership (LEAP)	681,329	690,413
T481	Adult Education Action	240,687	240,687
T482	Connecticut Pre-Engineering Program	246,094	249,375
T483	Connecticut Writing Project	69,375	70,000
T484	Resource Equity Assessments	157,560	159,661
T485	Neighborhood Youth Centers	1,129,425	1,157,817
T486	Longitudinal Data Systems	1,190,700	1,208,477
T487	School Accountability	1,500,000	1,500,000
T488	Sheff Settlement	11,861,044	12,192,038
T489	CommPACT Schools	350,000	350,000
T490	Parent Trust Fund Program	468,750	475,000
T491	Regional Vocational-Technical School System	167,029,468	171,152,813
T492	Wrap Around Services	19,375	25,000
T493	Commissioner's Network	12,800,000	12,800,000

T494	New or Replicated Schools	339,000	420,000
T495	Bridges to Success	242,479	250,000
T496	K-3 Reading Assessment Pilot	2,869,949	2,947,947
T497	Talent Development	9,302,199	9,309,701
T498	Common Core	5,906,250	5,985,000
T499	Alternative High School and Adult Reading Incentive Program	185,000	200,000
T500	Special Master	1,483,909	1,010,361
T501	School-Based Diversion Initiative	1,000,000	1,000,000
T502	American School For The Deaf	9,992,840	10,126,078
T503	Regional Education Services	1,093,150	1,107,725
T504	Family Resource Centers	8,161,914	8,161,914
T505	Youth Service Bureau Enhancement	715,300	715,300
T506	Child Nutrition State Match	2,354,000	2,354,000
T507	Health Foods Initiative	4,326,300	4,326,300
T508	Vocational Agriculture	11,017,600	11,017,600
T509	Transportation of School Children	23,329,451	23,329,451
T510	Adult Education	21,035,200	21,037,392
T511	Health and Welfare Services Pupils Private Schools	3,867,750	3,867,750
T512	Education Equalization Grants	2,155,833,601	2,172,454,969
T513	Bilingual Education	2,991,130	3,491,130
T514	Priority School Districts	43,747,208	44,837,171
T515	Young Parents Program	229,330	229,330
T516	Interdistrict Cooperation	7,164,885	7,164,966
T517	School Breakfast Program	2,379,962	2,379,962
T518	Excess Cost - Student Based	139,805,731	139,805,731
T519	Non-Public School Transportation	3,451,500	3,451,500
T520	Youth Service Bureaus	2,839,805	2,839,805
T521	Open Choice Program	38,296,250	43,214,700
T522	Magnet Schools	328,419,980	324,950,485
T523	After School Program	5,363,286	5,363,286
T524	AGENCY TOTAL	3,075,389,131	3,100,190,364
T525			
T526	OFFICE OF EARLY CHILDHOOD		
T527	Personal Services	8,785,880	8,876,246
T528	Other Expenses	349,943	349,943

T529	Children's Trust Fund	11,206,751	11,206,751
T530	Early Childhood Program	10,840,145	10,840,145
T531	Early Intervention	24,686,804	24,686,804
T532	Community Plans for Early Childhood	703,125	712,500
T533	Improving Early Literacy	140,625	142,500
T534	Child Care Services	18,701,942	19,081,942
T535	Evenstart	445,312	451,250
T536	Head Start Services	5,630,593	5,630,593
T537	Child Care Services-TANF/CCDBG	120,930,084	122,130,084
T538	Child Care Quality Enhancements	3,107,472	3,148,212
T539	Head Start - Early Childhood Link	693,875	720,000
T540	Early Head Start-Child Care Partnership	1,300,000	1,300,000
T541	School Readiness Quality Enhancement	4,111,135	4,676,081
T542	School Readiness	83,399,834	83,399,834
T543	AGENCY TOTAL	295,033,520	297,352,885
T544			
T545	STATE LIBRARY		
T546	Personal Services	5,374,203	5,444,676
T547	Other Expenses	644,128	652,716
T548	State-Wide Digital Library	1,865,494	1,890,367
T549	Interlibrary Loan Delivery Service	282,393	286,621
T550	Legal/Legislative Library Materials	737,431	747,263
T551	Computer Access	169,219	171,475
T552	Support Cooperating Library Service Units	185,844	190,000
T553	Grants To Public Libraries	190,846	193,391
T554	Connecticard Payments	900,000	900,000
T555	Connecticut Humanities Council	1,921,643	1,947,265
T556	AGENCY TOTAL	12,271,201	12,423,774
T557			
T558	OFFICE OF HIGHER EDUCATION		
T559	Personal Services	1,800,433	1,800,433
T560	Other Expenses	173,987	100,307
T561	Minority Advancement Program	2,188,526	2,188,526
T562	Alternate Route to Certification	97,720	97,720
T563	National Service Act	295,904	299,969
T564	Minority Teacher Incentive Program	447,806	447,806
T565	Governor's Scholarship	39,638,381	41,023,498

T566	AGENCY TOTAL	44,642,757	45,958,259
T567			
T568	UNIVERSITY OF CONNECTICUT		
T569	Operating Expenses	220,582,283	225,082,283
T570	Workers' Compensation Claims	3,092,062	3,092,062
T571	Next Generation Connecticut	19,144,737	20,394,737
T572	Kirklyn M. Kerr Grant Program	400,000	400,000
T573	AGENCY TOTAL	243,219,082	248,969,082
T574			
T575	UNIVERSITY OF CONNECTICUT HEALTH CENTER		
T576	Operating Expenses	124,347,180	125,519,573
T577	AHEC	427,576	433,581
T578	Workers' Compensation Claims	7,016,044	7,016,044
T579	Bioscience	12,500,000	12,000,000
T580	AGENCY TOTAL	144,290,800	144,969,198
T581			
T582	TEACHERS' RETIREMENT BOARD		
T583	Personal Services	1,784,268	1,801,590
T584	Other Expenses	532,707	539,810
T585	Retirement Contributions	975,578,000	1,012,162,000
T586	Retirees Health Service Cost	14,714,000	14,714,000
T587	Municipal Retiree Health Insurance Costs	5,447,370	5,447,370
T588	AGENCY TOTAL	998,056,345	1,034,664,770
T589			
T590	BOARD OF REGENTS FOR HIGHER EDUCATION		
T591	Workers' Compensation Claims	3,877,440	3,877,440
T592	Charter Oak State College	2,733,385	2,769,156
T593	Community Tech College System	163,191,028	164,480,874
T594	Connecticut State University	163,728,122	164,206,317
T595	Board of Regents	566,038	566,038
T596	Transform CSU	19,406,103	22,102,291
T597	AGENCY TOTAL	353,502,116	358,002,116
T598			
T599	CORRECTIONS		
T600			

T601	DEPARTMENT OF CORRECTION		
T602	Personal Services	448,395,804	445,690,859
T603	Other Expenses	77,736,830	76,433,227
T604	Workers' Compensation Claims	25,704,971	25,704,971
T605	Inmate Medical Services	91,742,350	92,877,416
T606	Board of Pardons and Paroles	7,123,925	7,204,143
T607	Program Evaluation	289,781	297,825
T608	Aid to Paroled and Discharged Inmates	8,462	8,575
T609	Legal Services To Prisoners	827,065	827,065
T610	Volunteer Services	154,410	154,410
T611	Community Support Services	41,440,777	41,440,777
T612	AGENCY TOTAL	693,424,375	690,639,268
T613			
T614	DEPARTMENT OF CHILDREN AND FAMILIES		
T615	Personal Services	291,047,234	293,905,124
T616	Other Expenses	35,383,854	34,241,651
T617	Workers' Compensation Claims	10,540,045	10,540,045
T618	Family Support Services	974,752	987,082
T619	Homeless Youth	2,515,707	2,515,707
T620	Differential Response System	8,286,191	8,286,191
T621	Regional Behavioral Health Consultation	1,696,875	1,719,500
T622	Health Assessment and Consultation	1,015,002	1,015,002
T623	Grants for Psychiatric Clinics for Children	15,865,893	15,993,393
T624	Day Treatment Centers for Children	6,995,792	7,208,292
T625	Juvenile Justice Outreach Services	12,464,608	13,476,217
T626	Child Abuse and Neglect Intervention	9,426,096	9,837,377
T627	Community Based Prevention Programs	7,996,992	8,100,752
T628	Family Violence Outreach and Counseling	2,113,938	2,477,591
T629	Supportive Housing	16,955,158	19,930,158
T630	No Nexus Special Education	1,933,340	2,016,642
T631	Family Preservation Services	6,052,611	6,211,278
T632	Substance Abuse Treatment	10,092,881	10,368,460
T633	Child Welfare Support Services	2,501,872	2,501,872
T634	Board and Care for Children - Adoption	94,611,756	95,921,397
T635	Board and Care for Children - Foster	125,158,543	128,098,283

T636	Board and Care for Children - Short Term Stabilization	107,830,694	107,090,959
T637	Individualized Family Supports	9,413,324	9,413,324
T638	Community Kidcare	40,126,470	41,261,220
T639	Covenant to Care	159,814	159,814
T640	Neighborhood Center	250,414	250,414
T641	AGENCY TOTAL	821,409,856	833,527,745
T642			
T643	JUDICIAL		
T644			
T645	JUDICIAL DEPARTMENT		
T646	Personal Services	364,955,535	385,338,480
T647	Other Expenses	67,291,910	68,813,731
T648	Forensic Sex Evidence Exams	1,441,460	1,441,460
T649	Alternative Incarceration Program	56,504,295	56,504,295
T650	Justice Education Center, Inc.	511,714	518,537
T651	Juvenile Alternative Incarceration	28,442,478	28,442,478
T652	Juvenile Justice Centers	2,940,338	2,979,543
T653	Workers' Compensation Claims	6,559,361	6,559,361
T654	Youthful Offender Services	18,177,084	18,177,084
T655	Victim Security Account	9,402	9,402
T656	Children of Incarcerated Parents	582,250	582,250
T657	Legal Aid	1,660,000	1,660,000
T658	Youth Violence Initiative	2,109,375	2,137,500
T659	Youth Services Prevention	3,600,000	3,600,000
T660	Children's Law Center	109,838	109,838
T661	Juvenile Planning	250,000	250,000
T662	AGENCY TOTAL	555,145,040	577,123,959
T663			
T664	PUBLIC DEFENDER SERVICES COMMISSION		
T665	Personal Services	43,612,188	43,912,259
T666	Other Expenses	1,491,837	1,491,837
T667	Assigned Counsel - Criminal	21,891,500	21,891,500
T668	Expert Witnesses	3,022,090	3,022,090
T669	Training And Education	130,000	130,000
T670	Contracted Attorneys Related Expenses	125,000	125,000

T671	AGENCY TOTAL	70,272,615	70,572,686
T672			
T673	NON-FUNCTIONAL		
T674			
T675	DEBT SERVICE - STATE TREASURER		
T676	Debt Service	1,650,954,823	1,765,932,976
T677	UConn 2000 - Debt Service	148,382,944	162,057,219
T678	CHEFA Day Care Security	5,500,000	5,500,000
T679	Pension Obligation Bonds - TRB	132,732,646	119,597,971
T680	AGENCY TOTAL	1,937,570,413	2,053,088,166
T681			
T682	STATE COMPROLLER - MISCELLANEOUS		
T683	Adjudicated Claims	24,800,000	8,822,000
T684	Nonfunctional - Change to Accruals	44,784,293	22,392,147
T685	AGENCY TOTAL	69,584,293	31,214,147
T686			
T687	STATE COMPROLLER - FRINGE BENEFITS		
T688	Unemployment Compensation	7,330,139	6,427,401
T689	State Employees Retirement Contributions	1,096,800,201	1,124,661,963
T690	Higher Education Alternative Retirement System	7,159,234	7,924,234
T691	Pensions and Retirements - Other Statutory	1,709,519	1,760,804
T692	Judges and Compensation Commissioners Retirement	18,258,707	19,163,487
T693	Insurance - Group Life	8,492,914	8,637,871
T694	Employers Social Security Tax	238,994,871	250,674,466
T695	State Employees Health Service Cost	674,388,450	722,588,803
T696	Retired State Employees Health Service Cost	681,397,000	746,109,000
T697	Tuition Reimbursement - Training and Travel	3,127,500	
T698	AGENCY TOTAL	2,737,658,535	2,887,948,029
T699			
T700	RESERVE FOR SALARY ADJUSTMENTS		
T701	Reserve For Salary Adjustments	22,240,302	99,024,913
T702			
T703	WORKERS' COMPENSATION CLAIMS - ADMINISTRATIVE SERVICES		

T704	Workers' Compensation Claims	8,662,068	8,662,068
T705			
T706	TOTAL - GENERAL FUND	18,363,669,386	18,931,380,389
T707			
T708	LESS:		
T709			
T710	Unallocated Lapse	-93,076,192	-94,476,192
T711	Unallocated Lapse - Legislative	-5,028,105	-3,028,105
T712	Unallocated Lapse - Judicial	-7,400,672	-7,400,672
T713	General Employee Lapse	-7,110,616	-12,816,745
T714	General Lapse - Legislative	-39,492	-39,492
T715	General Lapse - Judicial	-282,192	-282,192
T716	General Lapse - Executive	-9,678,316	-9,678,316
T717	Municipal Opportunities and Regional Efficiencies Program	-20,000,000	-20,000,000
T718	Overtime Savings	-10,500,000	-10,500,000
T719	Statewide Hiring Reduction - Executive	-30,920,000	-30,920,000
T720	Statewide Hiring Reduction - Judicial	-3,310,000	-3,310,000
T721	Statewide Hiring Reduction - Legislative	-770,000	-770,000
T722			
T723	NET - GENERAL FUND	18,175,553,801	18,738,158,675

4 Sec. 2. (*Effective July 1, 2015*) The following sums are appropriated
5 from the SPECIAL TRANSPORTATION FUND for the annual periods
6 indicated for the purposes described.

T724		2015-2016	2016-2017
T725	GENERAL GOVERNMENT		
T726			
T727	DEPARTMENT OF ADMINISTRATIVE SERVICES		
T728	State Insurance and Risk Mgmt Operations	8,728,170	8,960,575
T729			
T730	REGULATION AND PROTECTION		
T731			
T732	DEPARTMENT OF MOTOR VEHICLES		

T733	Personal Services	49,333,344	49,794,202
T734	Other Expenses	16,229,814	16,221,814
T735	Equipment	520,840	520,840
T736	Commercial Vehicle Information Systems and Networks Project	212,109	214,676
T737	AGENCY TOTAL	66,296,107	66,751,532
T738			
T739	CONSERVATION AND DEVELOPMENT		
T740			
T741	DEPARTMENT OF ENERGY AND ENVIRONMENTAL PROTECTION		
T742	Personal Services	1,993,313	2,031,640
T743	Other Expenses	750,000	750,000
T744	AGENCY TOTAL	2,743,313	2,781,640
T745			
T746	TRANSPORTATION		
T747			
T748	DEPARTMENT OF TRANSPORTATION		
T749	Personal Services	177,942,169	181,396,243
T750	Other Expenses	56,169,517	56,169,517
T751	Equipment	1,629,076	1,423,161
T752	Minor Capital Projects	449,639	449,639
T753	Highway Planning And Research	3,246,823	3,246,823
T754	Rail Operations	181,071,446	167,262,955
T755	Bus Operations	150,802,948	155,410,904
T756	Tweed-New Haven Airport Grant	1,500,000	1,500,000
T757	ADA Para-transit Program	34,928,044	37,041,190
T758	Non-ADA Dial-A-Ride Program	576,361	576,361
T759	Pay-As-You-Go Transportation Projects	29,572,153	29,589,106
T760	CAA Related Funds	3,272,322	3,000,000
T761	Port Authority	119,506	239,011
T762	AGENCY TOTAL	641,280,004	637,304,910
T763			
T764	HUMAN SERVICES		
T765			
T766	DEPARTMENT OF SOCIAL SERVICES		
T767	Family Programs - TANF	2,244,195	2,370,629
T768			

T769	NON-FUNCTIONAL		
T770			
T771	DEBT SERVICE - STATE TREASURER		
T772	Debt Service	501,950,536	562,993,251
T773			
T774	STATE COMPTROLLER - MISCELLANEOUS		
T775	Nonfunctional - Change to Accruals	3,258,893	1,629,447
T776			
T777	STATE COMPTROLLER - FRINGE BENEFITS		
T778	Unemployment Compensation	509,232	305,000
T779	State Employees Retirement Contributions	122,166,623	129,227,978
T780	Insurance - Group Life	276,987	285,063
T781	Employers Social Security Tax	17,656,269	18,178,987
T782	State Employees Health Service Cost	51,843,476	56,825,438
T783	AGENCY TOTAL	192,452,587	204,822,466
T784			
T785	RESERVE FOR SALARY ADJUSTMENTS		
T786	Reserve For Salary Adjustments	1,896,280	13,301,186
T787			
T788	WORKERS' COMPENSATION CLAIMS - ADMINISTRATIVE SERVICES		
T789	Workers' Compensation Claims	7,223,297	7,223,297
T790			
T791	TOTAL - SPECIAL TRANSPORTATION FUND	1,428,073,382	1,508,138,933
T792			
T793	LESS:		
T794			
T795	Unallocated Lapse	-12,000,000	-12,000,000
T796			
T797	NET - SPECIAL TRANSPORTATION FUND	1,416,073,382	1,496,138,933

7 Sec. 3. (Effective July 1, 2015) The following sums are appropriated
8 from the MASHANTUCKET PEQUOT AND MOHEGAN FUND for
9 the annual periods indicated for the purposes described.

T798		2015-2016	2016-2017
T799	GENERAL GOVERNMENT		
T800			
T801	OFFICE OF POLICY AND MANAGEMENT		
T802	Grants To Towns	61,779,907	61,779,907

10 Sec. 4. (*Effective July 1, 2015*) The following sums are appropriated
11 from the REGIONAL MARKET OPERATION FUND for the annual
12 periods indicated for the purposes described.

T803		2015-2016	2016-2017
T804	CONSERVATION AND DEVELOPMENT		
T805			
T806	DEPARTMENT OF AGRICULTURE		
T807	Personal Services	425,294	430,138
T808	Other Expenses	273,007	273,007
T809	Fringe Benefits	357,247	361,316
T810	AGENCY TOTAL	1,055,548	1,064,461
T811			
T812	NON-FUNCTIONAL		
T813			
T814	STATE COMPTROLLER - MISCELLANEOUS		
T815	Nonfunctional - Change to Accruals	5,689	2,845
T816			
T817	TOTAL - REGIONAL MARKET OPERATION FUND	1,061,237	1,067,306

13 Sec. 5. (*Effective July 1, 2015*) The following sums are appropriated
14 from the BANKING FUND for the annual periods indicated for the
15 purposes described.

T818		2015-2016	2016-2017
T819	REGULATION AND PROTECTION		
T820			
T821	DEPARTMENT OF BANKING		

T822	Personal Services	10,828,191	10,891,111
T823	Other Expenses	1,611,490	1,461,490
T824	Equipment	35,000	35,000
T825	Fringe Benefits	8,554,271	8,603,978
T826	Indirect Overhead	167,151	167,151
T827	AGENCY TOTAL	21,196,103	21,158,730
T828			
T829	LABOR DEPARTMENT		
T830	Opportunity Industrial Centers	475,000	475,000
T831	Individual Development Accounts	190,000	190,000
T832	Customized Services	950,000	950,000
T833	AGENCY TOTAL	1,615,000	1,615,000
T834			
T835	CONSERVATION AND DEVELOPMENT		
T836			
T837	DEPARTMENT OF HOUSING		
T838	Fair Housing	670,000	670,000
T839			
T840	JUDICIAL		
T841			
T842	JUDICIAL DEPARTMENT		
T843	Foreclosure Mediation Program	5,964,788	6,350,389
T844			
T845	NON-FUNCTIONAL		
T846			
T847	STATE COMPROLLER - MISCELLANEOUS		
T848	Nonfunctional - Change to Accruals	190,355	95,178
T849			
T850	TOTAL - BANKING FUND	29,636,246	29,889,297

16 Sec. 6. (*Effective July 1, 2015*) The following sums are appropriated
17 from the INSURANCE FUND for the annual periods indicated for the
18 purposes described.

T851		2015-2016	2016-2017
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T852	GENERAL GOVERNMENT		
T853			
T854	OFFICE OF POLICY AND MANAGEMENT		
T855	Personal Services	312,051	313,882
T856	Other Expenses	5,750	6,012
T857	Fringe Benefits	199,491	200,882
T858	AGENCY TOTAL	517,292	520,776
T859			
T860	REGULATION AND PROTECTION		
T861			
T862	INSURANCE DEPARTMENT		
T863	Personal Services	15,037,381	15,145,396
T864	Other Expenses	1,949,807	1,949,807
T865	Equipment	95,000	92,500
T866	Fringe Benefits	11,729,157	11,813,409
T867	Indirect Overhead	248,930	248,930
T868	AGENCY TOTAL	29,060,275	29,250,042
T869			
T870	OFFICE OF THE HEALTHCARE ADVOCATE		
T871	Personal Services	2,500,809	2,565,193
T872	Other Expenses	2,700,767	2,700,767
T873	Equipment	15,000	15,000
T874	Fringe Benefits	2,317,643	2,317,458
T875	Indirect Overhead	142,055	142,055
T876	AGENCY TOTAL	7,676,274	7,740,473
T877			
T878	HEALTH AND HOSPITALS		
T879			
T880	DEPARTMENT OF PUBLIC HEALTH		
T881	Needle and Syringe Exchange Program	459,416	459,416
T882	AIDS Services	4,890,686	4,890,686
T883	Breast and Cervical Cancer Detection and Treatment	2,145,586	2,150,565
T884	Immunization Services	32,728,052	34,000,718
T885	X-Ray Screening and Tuberculosis Care	1,115,148	1,115,148
T886	Venereal Disease Control	197,171	197,171
T887	AGENCY TOTAL	41,536,059	42,813,704

T888			
T889	DEPARTMENT OF MENTAL HEALTH AND ADDICTION SERVICES		
T890	Managed Service System	435,000	435,000
T891			
T892	HUMAN SERVICES		
T893			
T894	STATE DEPARTMENT ON AGING		
T895	Fall Prevention	475,000	475,000
T896			
T897	NON-FUNCTIONAL		
T898			
T899	STATE COMPTRROLLER - MISCELLANEOUS		
T900	Nonfunctional - Change to Accruals	233,889	116,945
T901			
T902	TOTAL - INSURANCE FUND	79,933,789	81,351,940

19 Sec. 7. (*Effective July 1, 2015*) The following sums are appropriated
20 from the CONSUMER COUNSEL AND PUBLIC UTILITY CONTROL
21 FUND for the annual periods indicated for the purposes described.

T903		2015-2016	2016-2017
T904	REGULATION AND PROTECTION		
T905			
T906	OFFICE OF CONSUMER COUNSEL		
T907	Personal Services	1,497,103	1,508,306
T908	Other Expenses	552,907	452,907
T909	Equipment	12,200	2,200
T910	Fringe Benefits	1,271,038	1,280,560
T911	Indirect Overhead	97,613	97,613
T912	AGENCY TOTAL	3,430,861	3,341,586
T913			
T914	CONSERVATION AND DEVELOPMENT		
T915			
T916	DEPARTMENT OF ENERGY AND ENVIRONMENTAL PROTECTION		

T917	Personal Services	12,030,389	12,110,378
T918	Other Expenses	1,479,367	1,479,367
T919	Equipment	19,500	19,500
T920	Fringe Benefits	9,383,703	9,446,095
T921	Indirect Overhead	467,009	467,009
T922	AGENCY TOTAL	23,379,968	23,522,349
T923			
T924	NON-FUNCTIONAL		
T925			
T926	STATE COMPROLLER - MISCELLANEOUS		
T927	Nonfunctional - Change to Accruals	179,317	89,658
T928			
T929	TOTAL - CONSUMER COUNSEL AND PUBLIC UTILITY CONTROL FUND	26,990,146	26,953,593

22 Sec. 8. (*Effective July 1, 2015*) The following sums are appropriated
23 from the WORKERS' COMPENSATION FUND for the annual periods
24 indicated for the purposes described.

T930		2015-2016	2016-2017
T931	GENERAL GOVERNMENT		
T932			
T933	DIVISION OF CRIMINAL JUSTICE		
T934	Personal Services	402,519	405,969
T935	Other Expenses	10,000	10,428
T936	Fringe Benefits	336,390	339,273
T937	AGENCY TOTAL	748,909	755,670
T938			
T939	REGULATION AND PROTECTION		
T940			
T941	LABOR DEPARTMENT		
T942	Occupational Health Clinics	686,418	687,148
T943			
T944	WORKERS' COMPENSATION COMMISSION		
T945	Personal Services	10,044,172	10,240,361

T946	Other Expenses	4,828,747	4,269,747
T947	Equipment	107,500	41,000
T948	Fringe Benefits	8,035,338	8,192,289
T949	Indirect Overhead	464,028	464,028
T950	AGENCY TOTAL	23,479,785	23,207,425
T951			
T952	HUMAN SERVICES		
T953			
T954	DEPARTMENT OF REHABILITATION SERVICES		
T955	Personal Services	529,629	534,113
T956	Other Expenses	53,822	53,822
T957	Rehabilitative Services	1,261,913	1,261,913
T958	Fringe Benefits	407,053	410,485
T959	AGENCY TOTAL	2,252,417	2,260,333
T960			
T961	NON-FUNCTIONAL		
T962			
T963	STATE COMPTRROLLER - MISCELLANEOUS		
T964	Nonfunctional - Change to Accruals	144,597	72,298
T965			
T966	TOTAL - WORKERS' COMPENSATION FUND	27,312,126	26,982,874

25 Sec. 9. (*Effective July 1, 2015*) The following sums are appropriated
 26 from the CRIMINAL INJURIES COMPENSATION FUND for the
 27 annual periods indicated for the purposes described.

T967		2015-2016	2016-2017
T968	JUDICIAL		
T969			
T970	JUDICIAL DEPARTMENT		
T971	Criminal Injuries Compensation	2,851,675	2,934,088

28 Sec. 10. (*Effective July 1, 2015*) (a) The Secretary of the Office of Policy

29 and Management shall recommend reductions in executive branch
30 expenditures for the fiscal years ending June 30, 2016, and June 30,
31 2017, in order to reduce such expenditures in the General Fund by
32 \$9,678,316 during each such fiscal year.

33 (b) The Secretary of the Office of Policy and Management shall
34 recommend reductions in legislative branch expenditures for the fiscal
35 years ending June 30, 2016, and June 30, 2017, in order to reduce such
36 expenditures in the General Fund by \$39,492 during each such fiscal
37 year.

38 (c) The Secretary of the Office of Policy and Management shall
39 recommend reductions in judicial branch expenditures for the fiscal
40 years ending June 30, 2016, and June 30, 2017, in order to reduce such
41 expenditures in the General Fund by \$282,192 during each such fiscal
42 year.

43 Sec. 11. (*Effective July 1, 2015*) (a) The Secretary of the Office of Policy
44 and Management shall recommend reductions in executive branch
45 expenditures for Personal Services, for the fiscal years ending June 30,
46 2016, and June 30, 2017, in order to reduce such expenditures by
47 \$30,920,000 during each such fiscal year. The provisions of this
48 subsection shall not apply to the constituent units of the state system of
49 higher education, as defined in section 10a-1 of the general statutes.

50 (b) The Secretary of the Office of Policy and Management shall
51 recommend reductions in legislative branch expenditures for Personal
52 Services, for the fiscal years ending June 30, 2016, and June 30, 2017, in
53 order to reduce such expenditures by \$770,000 during each such fiscal
54 year.

55 (c) The Secretary of the Office of Policy and Management shall
56 recommend reductions in judicial branch expenditures for Personal
57 Services, for the fiscal years ending June 30, 2016, and June 30, 2017, in
58 order to reduce such expenditures by \$3,310,000 during each such
59 fiscal year.

60 Sec. 12. (*Effective July 1, 2015*) The Secretary of the Office of Policy
61 and Management shall recommend reductions in municipal aid for the
62 fiscal years ending June 30, 2016, and June 30, 2017, in order to reduce
63 such expenditures in the General Fund by \$20,000,000 during each
64 such fiscal year.

65 Sec. 13. (*Effective July 1, 2015*) Notwithstanding the provisions of
66 section 4-85 of the general statutes, the Secretary of the Office of Policy
67 and Management shall not allot funds appropriated in sections 1 to 9,
68 inclusive, of this act for Nonfunctional - Change to Accruals.

69 Sec. 14. (*Effective July 1, 2015*) For the fiscal years ending June 30,
70 2016, and June 30, 2017, the Department of Social Services may, with
71 the approval of the Office of Policy and Management, and in
72 compliance with any advanced planning document approved by the
73 federal Department of Health and Human Services, establish
74 receivables for the reimbursement anticipated from approved projects.

75 Sec. 15. (*Effective July 1, 2015*) Notwithstanding subsection (b) of
76 section 19a-55a of the general statutes, for the fiscal years ending June
77 30, 2016, and June 30, 2017, \$3,109,177 of the amount collected
78 pursuant to said section shall be credited to the newborn screening
79 account for use by the Department of Public Health as follows: (1)
80 \$1,910,000 shall be available for expenditure by said department for
81 the purchase of upgrades to newborn screening technology and for the
82 expenses of the testing required by sections 19a-55 and 19a-59 of the
83 general statutes; (2) \$600,000 shall be credited to said department's
84 Personal Services account to offset personnel costs associated with the
85 newborn screening program; and (3) \$599,177 shall be available for
86 expenditure by said department to support grants to newborn
87 screening regional and sickle cell disease treatment centers.

88 Sec. 16. (*Effective July 1, 2015*) Notwithstanding the provisions of
89 section 17a-17 of the general statutes, for the fiscal years ending June
90 30, 2016, and June 30, 2017, the provisions of said section shall not be

91 considered in any increases or decreases to residential rates or
92 allowable per diem payments to private residential treatment centers
93 licensed pursuant to section 17a-145 of the general statutes.

94 Sec. 17. (*Effective July 1, 2015*) (a) The Secretary of the Office of Policy
95 and Management may transfer amounts appropriated for Personal
96 Services in sections 1 to 9, inclusive, of this act from agencies to the
97 Reserve for Salary Adjustments account to reflect a more accurate
98 impact of collective bargaining and related costs.

99 (b) The Secretary of the Office of Policy and Management may
100 transfer funds appropriated in section 1 of this act, for Reserve for
101 Salary Adjustments, to any agency in any appropriated fund to give
102 effect to salary increases, other employee benefits, agency costs related
103 to staff reductions including accrual payments, achievement of agency
104 personal services reductions, or other personal services adjustments
105 authorized by this act, any other act or other applicable statute.

106 Sec. 18. (*Effective July 1, 2015*) (a) That portion of unexpended funds,
107 as determined by the Secretary of the Office of Policy and
108 Management, appropriated in public act 13-184, as amended by public
109 act 13-247 and public act 14-47, which relate to collective bargaining
110 agreements and related costs, shall not lapse on June 30, 2015, and such
111 funds shall continue to be available for such purpose during the fiscal
112 years ending June 30, 2016, and June 30, 2017.

113 (b) That portion of unexpended funds, as determined by the
114 Secretary of the Office of Policy and Management, appropriated in
115 sections 1 and 2 of this act, which relate to collective bargaining
116 agreements and related costs for the fiscal year ending June 30, 2016,
117 shall not lapse on June 30, 2016, and such funds shall continue to be
118 available for such purpose during the fiscal year ending June 30, 2017.

119 Sec. 19. (*Effective July 1, 2015*) Notwithstanding the provisions of
120 section 10-183t of the general statutes, for the fiscal years ending June
121 30, 2016, and June 30, 2017, the state shall make an appropriation

122 pursuant to subsections (a) and (c) of said section only in the amount
123 specified in section 1 of public act 13-247, as amended by public act 14-
124 47, for the fiscal year ending June 30, 2015. The retired teachers' health
125 insurance premium account within the Teachers' Retirement Fund,
126 established in accordance with the provisions of subsection (d) of said
127 section, shall pay any remaining costs associated with (1) the basic
128 plan's premium equivalent under subsection (a) of said section to
129 ensure that the retiree share of such premium equivalent remains at
130 one-third, and (2) the subsidy under subsection (c) of said section.

131 Sec. 20. (*Effective July 1, 2015*) Any appropriation, or portion thereof,
132 made to any agency, from the General Fund, under section 1 of this
133 act, may be transferred at the request of such agency to any other
134 agency by the Governor, with the approval of the Finance Advisory
135 Committee, to take full advantage of federal matching funds, provided
136 both agencies shall certify that the expenditure of such transferred
137 funds by the receiving agency will be for the same purpose as that of
138 the original appropriation or portion thereof so transferred. Any
139 federal funds generated through the transfer of appropriations
140 between agencies may be used for reimbursing General Fund
141 expenditures or for expanding program services or a combination of
142 both as determined by the Governor, with the approval of the Finance
143 Advisory Committee.

144 Sec. 21. (*Effective July 1, 2015*) (a) Any appropriation, or portion
145 thereof, made to any agency from the General Fund under section 1 of
146 this act, may be adjusted by the Governor, with approval of the
147 Finance Advisory Committee, in order to maximize federal funding
148 available to the state, consistent with the relevant federal provisions of
149 law.

150 (b) The Governor shall report on any such adjustment permitted
151 under subsection (a) of this section, in accordance with the provisions
152 of section 11-4a of the general statutes, to the joint standing committees
153 of the General Assembly having cognizance of matters relating to

154 appropriations and the budgets of state agencies and finance.

155 Sec. 22. (*Effective July 1, 2015*) Any appropriation, or portion thereof,
156 made to The University of Connecticut Health Center in section 1 of
157 this act may be transferred by the Secretary of the Office of Policy and
158 Management to the Medicaid account in the Department of Social
159 Services for the purpose of maximizing federal reimbursement.

160 Sec. 23. (*Effective July 1, 2015*) All funds appropriated to the
161 Department of Social Services for DMHAS - Disproportionate Share
162 shall be expended by the Department of Social Services in such
163 amounts and at such times as prescribed by the Office of Policy and
164 Management. The Department of Social Services shall make
165 disproportionate share payments to hospitals in the Department of
166 Mental Health and Addiction Services for operating expenses and for
167 related fringe benefit expenses. Funds received by the hospitals in the
168 Department of Mental Health and Addiction Services, for fringe
169 benefits, shall be used to reimburse the Comptroller. All other funds
170 received by the hospitals in the Department of Mental Health and
171 Addiction Services shall be deposited to grants - other than federal
172 accounts. All disproportionate share payments not expended in grants
173 - other than federal accounts shall lapse at the end of the fiscal year.

174 Sec. 24. (*Effective July 1, 2015*) Any appropriation, or portion thereof,
175 made to the Department of Veterans' Affairs in section 1 of this act
176 may be transferred by the Secretary of the Office of Policy and
177 Management to the Medicaid account in the Department of Social
178 Services for the purpose of maximizing federal reimbursement.

179 Sec. 25. (*Effective July 1, 2015*) During the fiscal years ending June 30,
180 2016, and June 30, 2017, \$1,000,000 of the federal funds received by the
181 Department of Education, from Part B of the Individuals with
182 Disabilities Education Act (IDEA), shall be transferred to the Office of
183 Early Childhood in each such fiscal year, for the Birth-to-Three
184 program, in order to carry out Part B responsibilities consistent with

185 the IDEA.

186 Sec. 26. (*Effective July 1, 2015*) Up to \$828,975 in the Pre-Trial
187 Education Program account shall be made available to the Department
188 of Mental Health and Addiction Services as follows: (1) \$353,025 for
189 Regional Action Councils, and (2) \$475,950 for the Governor's
190 Prevention Partnership during each of the fiscal years ending June 30,
191 2016, and June 30, 2017.

192 Sec. 27. (*Effective July 1, 2015*) The unexpended balance of funds
193 appropriated in section 1 of public act 13-247, as amended by public
194 act 14-47, to the Office of Policy and Management, for the Criminal
195 Justice Information System, shall not lapse on June 30, 2015, and shall
196 continue to be available for such purpose during the fiscal years
197 ending June 30, 2016, and June 30, 2017.

198 Sec. 28. (*Effective July 1, 2015*) (a) For all allowable expenditures
199 made pursuant to a contract subject to cost settlement with the
200 Department of Developmental Services by an organization in
201 compliance with performance requirements of such contract, one
202 hundred per cent, or an alternative amount as identified by the
203 Commissioner of Developmental Services and approved by the
204 Secretary of the Office of Policy and Management, of the difference
205 between actual expenditures incurred and the amount received by the
206 organization from the Department of Developmental Services
207 pursuant to such contract shall be reimbursed to the Department of
208 Developmental Services during each of the fiscal years ending June 30,
209 2016, and June 30, 2017.

210 (b) For expenditures incurred by nonprofit providers with purchase
211 of service contracts with the Department of Mental Health and
212 Addiction Services for which year-end cost reconciliation currently
213 occurs, and where such providers are in compliance with performance
214 requirements of such contract, one hundred per cent, or an alternative
215 amount as identified by the Commissioner of Mental Health and

216 Addiction Services and approved by the Secretary of the Office of
217 Policy and Management and as allowed by applicable state and federal
218 laws and regulations, of the difference between actual expenditures
219 incurred and the amount received by the organization from the
220 Department of Mental Health and Addiction Services pursuant to such
221 contract shall be reimbursed to the Department of Mental Health and
222 Addiction Services for the fiscal years ending June 30, 2016, and June
223 30, 2017.

224 Sec. 29. (*Effective July 1, 2015*) The unexpended balance of funds
225 transferred from the Reserve for Salary Adjustment account in the
226 Special Transportation Fund, to the Department of Motor Vehicles, in
227 section 39 of special act 00-13, and carried forward in subsection (a) of
228 section 34 of special act 01-1 of the June special session, and subsection
229 (a) of section 41 of public act 03-1 of the June 30 special session, and
230 section 43 of public act 05-251, and section 42 of public act 07-1 of the
231 June special session, and section 26 of public act 09-3 of the June
232 special session, and section 17 of public act 11-6, and section 36 of
233 public act 13-184, for the Commercial Vehicle Information Systems and
234 Networks Project, shall not lapse on June 30, 2015, and such funds
235 shall continue to be available for expenditure for such purpose during
236 the fiscal years ending June 30, 2016, and June 30, 2017.

237 Sec. 30. (*Effective July 1, 2015*) (a) The unexpended balance of funds
238 appropriated to the Department of Motor Vehicles in section 49 of
239 special act 99-10, and carried forward in subsection (b) of section 34 of
240 special act 01-1 of the June special session, and subsection (b) of section
241 41 of public act 03-1 of the June 30 special session, and subsection (a) of
242 section 45 of public act 05-251, and subsection (a) of section 43 of
243 public act 07-1 of the June special session, and subsection (a) of section
244 27 of public act 09-3 of the June special session, and subsection (a) of
245 section 18 of public act 11-6, and subsection (a) of section 37 of public
246 act 13-184 for the purpose of upgrading the Department of Motor
247 Vehicles' registration and driver license data processing systems, shall
248 not lapse on June 30, 2015, and such funds shall continue to be

249 available for expenditure for such purpose during the fiscal years
250 ending June 30, 2016, and June 30, 2017.

251 (b) Up to \$7,000,000 of the unexpended balance appropriated to the
252 Department of Transportation, for Personal Services, in section 12 of
253 public act 03-1 of the June 30 special session, and carried forward and
254 transferred to the Department of Motor Vehicles' Reflective License
255 Plates account by section 33 of public act 04-216, and carried forward
256 by section 72 of public act 04-2 of the May special session, and
257 subsection (b) of section 45 of public act 05-251, and subsection (b) of
258 section 43 of public act 07-1 of the June special session, and subsection
259 (b) of section 27 of public act 09-3 of the June special session, and
260 subsection (b) of section 18 of public act 11-6, and subsection (b) of
261 section 37 of public act 13-184 shall not lapse on June 30, 2015, and
262 such funds shall continue to be available for expenditure for the
263 purpose of upgrading the Department of Motor Vehicles' registration
264 and driver license data processing systems for the fiscal years ending
265 June 30, 2016, and June 30, 2017.

266 (c) Up to \$8,500,000 of the unexpended balance appropriated to the
267 State Treasurer, for Debt Service, in section 12 of public act 03-1 of the
268 June 30 special session, and carried forward and transferred to the
269 Department of Motor Vehicles' Reflective License Plates account by
270 section 33 of public act 04-216, and carried forward by section 72 of
271 public act 04-2 of the May special session, and subsection (c) of section
272 45 of public act 05-251, and subsection (c) of section 43 of public act 07-
273 1 of the June special session, and subsection (c) of section 27 of public
274 act 09-3 of the June special session, and subsection (c) of section 18 of
275 public act 11-6, and subsection (c) of section 37 of public act 13-184
276 shall not lapse on June 30, 2015, and such funds shall continue to be
277 available for expenditure for the purpose of upgrading the Department
278 of Motor Vehicles' registration and driver license data processing
279 systems for the fiscal years ending June 30, 2016, and June 30, 2017.

280 Sec. 31. (*Effective July 1, 2015*) Up to \$50,000 appropriated in section

281 1 of this act to the Board of Regents for Higher Education, for
282 Connecticut State University, for the fiscal years ending June 30, 2016,
283 and June 30, 2017, shall be used to maintain the National Iwo Jima
284 Memorial and Park in Newington, Connecticut.

285 Sec. 32. (*Effective July 1, 2015*) Notwithstanding the provisions of
286 section 10a-22u of the general statutes, the amount of funds available
287 to the Office of Higher Education, for expenditure from the private
288 occupational school student protection account, shall be up to \$525,000
289 for the fiscal year ending June 30, 2016, and up to \$575,000 for the fiscal
290 year ending June 30, 2017.

291 Sec. 33. Section 10-262h of the general statutes is amended by
292 adding subsection (c) as follows (*Effective July 1, 2015*):

293 (NEW) (c) (1) For the fiscal years ending June 30, 2016, and June 30,
294 2017, each town shall receive an equalization aid grant in an amount
295 equal to the sum of any amounts paid to such town pursuant to
296 subsection (c) and subdivision (1) of subsection (d) of section 10-66ee,
297 and the amount provided for in subdivision (2) of this subsection.

298 (2) Equalization aid grant amounts.

T972		Grant for Fiscal	Grant for Fiscal
T973		Year	Year
T974	Town	2016	2017
T975	Andover	2,380,614	2,380,599
T976	Ansonia	16,641,477	16,641,477
T977	Ashford	3,933,350	3,933,350
T978	Avon	1,233,415	1,233,415
T979	Barkhamsted	1,678,323	1,678,295
T980	Beacon Falls	4,155,524	4,155,471
T981	Berlin	6,381,659	6,381,544

T982	Bethany	2,063,112	2,063,088
T983	Bethel	8,316,869	8,316,768
T984	Bethlehem	1,319,337	1,319,337
T985	Bloomfield	6,319,698	6,319,698
T986	Bolton	3,052,646	3,052,630
T987	Bozrah	1,255,401	1,255,387
T988	Branford	2,119,926	2,426,993
T989	Bridgeport	182,266,724	182,266,724
T990	Bridgewater	137,292	137,292
T991	Bristol	45,705,925	45,705,925
T992	Brookfield	1,564,515	1,564,493
T993	Brooklyn	7,110,490	7,110,430
T994	Burlington	4,439,634	4,439,537
T995	Canaan	209,258	209,258
T996	Canterbury	4,754,383	4,754,383
T997	Canton	3,488,569	3,488,492
T998	Chaplin	1,893,763	1,893,763
T999	Cheshire	9,664,954	9,664,625
T1000	Chester	691,462	691,432
T1001	Clinton	6,502,667	6,502,667
T1002	Colchester	13,772,585	13,772,530
T1003	Colebrook	508,008	508,008
T1004	Columbia	2,589,653	2,589,623
T1005	Cornwall	85,322	85,322
T1006	Coventry	8,942,234	8,942,206
T1007	Cromwell	4,663,336	4,754,798
T1008	Danbury	30,705,677	31,698,975
T1009	Darien	1,616,006	1,616,006
T1010	Deep River	1,727,412	1,727,394
T1011	Derby	8,001,514	8,001,514
T1012	Durham	3,993,506	3,993,506
T1013	East Granby	1,435,957	1,481,760
T1014	East Haddam	3,791,594	3,791,563
T1015	East Hampton	7,715,347	7,715,291
T1016	East Hartford	49,563,484	49,563,484
T1017	East Haven	20,004,233	20,004,233
T1018	East Lyme	7,138,163	7,138,163
T1019	East Windsor	5,810,543	5,810,543
T1020	Eastford	1,116,844	1,116,844

T1021	Easton	593,868	593,868
T1022	Ellington	9,822,206	9,822,009
T1023	Enfield	29,196,275	29,195,835
T1024	Essex	389,697	389,697
T1025	Fairfield	3,590,008	3,590,008
T1026	Farmington	1,611,013	1,611,013
T1027	Franklin	948,235	948,235
T1028	Glastonbury	6,773,356	6,921,094
T1029	Goshen	218,188	218,188
T1030	Granby	5,603,808	5,603,665
T1031	Greenwich	3,418,642	3,418,642
T1032	Griswold	10,977,669	10,977,557
T1033	Groton	25,625,179	25,625,179
T1034	Guilford	3,058,981	3,058,981
T1035	Haddam	1,925,611	2,034,708
T1036	Hamden	27,131,137	27,131,137
T1037	Hampton	1,339,928	1,339,928
T1038	Hartford	201,777,130	201,777,130
T1039	Hartland	1,358,660	1,358,660
T1040	Harwinton	2,779,898	2,779,876
T1041	Hebron	7,021,279	7,021,219
T1042	Kent	167,342	167,342
T1043	Killingly	15,871,254	15,871,254
T1044	Killingworth	2,245,206	2,245,206
T1045	Lebanon	5,524,550	5,524,550
T1046	Ledyard	12,217,314	12,217,227
T1047	Lisbon	3,927,193	3,927,193
T1048	Litchfield	1,525,262	1,525,242
T1049	Lyme	145,556	145,556
T1050	Madison	1,576,061	1,576,061
T1051	Manchester	34,864,748	34,864,748
T1052	Mansfield	10,187,542	10,187,506
T1053	Marlborough	3,234,990	3,234,918
T1054	Meriden	60,812,457	60,812,457
T1055	Middlebury	814,636	914,010
T1056	Middlefield	2,153,551	2,153,527
T1057	Middletown	19,861,550	19,861,550
T1058	Milford	11,381,824	11,381,824
T1059	Monroe	6,616,696	6,616,669

T1060	Montville	12,858,302	12,858,140
T1061	Morris	657,975	657,975
T1062	Naugatuck	30,831,003	30,831,003
T1063	New Britain	86,678,662	86,678,662
T1064	New Canaan	1,495,604	1,495,604
T1065	New Fairfield	4,492,869	4,492,822
T1066	New Hartford	3,197,865	3,197,830
T1067	New Haven	155,328,620	155,328,620
T1068	New London	26,058,803	26,058,803
T1069	New Milford	12,170,243	12,170,141
T1070	Newington	13,226,771	13,226,394
T1071	Newtown	4,760,009	5,105,657
T1072	Norfolk	381,414	381,414
T1073	North Branford	8,270,161	8,270,110
T1074	North Canaan	2,091,790	2,091,790
T1075	North Haven	3,677,315	4,023,706
T1076	North Stonington	2,906,538	2,906,538
T1077	Norwalk	11,551,095	11,551,095
T1078	Norwich	36,577,969	36,577,969
T1079	Old Lyme	605,586	605,586
T1080	Old Saybrook	652,677	652,677
T1081	Orange	1,350,098	1,623,431
T1082	Oxford	4,677,464	4,677,464
T1083	Plainfield	15,642,779	15,642,685
T1084	Plainville	10,507,328	10,507,145
T1085	Plymouth	9,952,004	9,951,918
T1086	Pomfret	3,136,587	3,136,587
T1087	Portland	4,440,331	4,440,226
T1088	Preston	3,079,403	3,079,401
T1089	Prospect	5,425,749	5,425,694
T1090	Putnam	8,498,260	8,498,260
T1091	Redding	687,733	687,733
T1092	Ridgefield	2,063,814	2,063,814
T1093	Rocky Hill	3,946,076	4,396,918
T1094	Roxbury	158,114	158,114
T1095	Salem	3,114,216	3,114,216
T1096	Salisbury	187,266	187,266
T1097	Scotland	1,450,663	1,450,663
T1098	Seymour	10,179,589	10,179,389

T1099	Sharon	145,798	145,798
T1100	Shelton	5,706,910	6,199,810
T1101	Sherman	244,327	244,327
T1102	Simsbury	5,954,768	6,264,852
T1103	Somers	6,068,653	6,068,546
T1104	South Windsor	13,159,658	13,159,496
T1105	Southbury	3,034,452	3,606,189
T1106	Southington	20,621,655	20,621,165
T1107	Sprague	2,661,506	2,661,473
T1108	Stafford	9,981,310	9,981,252
T1109	Stamford	10,885,284	11,109,306
T1110	Sterling	3,257,690	3,257,637
T1111	Stonington	2,079,926	2,079,926
T1112	Stratford	21,821,740	21,820,886
T1113	Suffield	6,345,468	6,345,284
T1114	Thomaston	5,740,782	5,740,750
T1115	Thompson	7,682,218	7,682,218
T1116	Tolland	10,929,052	10,928,981
T1117	Torrington	24,780,972	24,780,540
T1118	Trumbull	3,481,940	3,703,712
T1119	Union	243,880	243,877
T1120	Vernon	19,650,126	19,650,126
T1121	Voluntown	2,550,166	2,550,166
T1122	Wallingford	21,866,589	21,866,413
T1123	Warren	99,777	99,777
T1124	Washington	240,147	240,147
T1125	Waterbury	134,528,710	134,528,710
T1126	Waterford	1,485,842	1,485,842
T1127	Watertown	12,035,017	12,034,849
T1128	West Hartford	19,872,200	21,469,839
T1129	West Haven	45,996,566	45,996,566
T1130	Westbrook	427,677	427,677
T1131	Weston	948,564	948,564
T1132	Westport	1,988,255	1,988,255
T1133	Wethersfield	9,022,122	9,548,677
T1134	Willington	3,718,418	3,718,418
T1135	Wilton	1,557,195	1,557,195
T1136	Winchester	8,187,980	8,187,980
T1137	Windham	26,816,024	26,816,024

T1138	Windsor	12,476,044	12,476,044
T1139	Windsor Locks	5,274,785	5,274,785
T1140	Wolcott	13,696,541	13,696,541
T1141	Woodbridge	732,889	732,889
T1142	Woodbury	1,106,713	1,347,989
T1143	Woodstock	5,473,998	5,473,975

299 Sec. 34. (*Effective July 1, 2015*) (a) Notwithstanding section 9-701 of
300 the general statutes, for the fiscal year ending June 30, 2016, the sum of
301 \$182,000 shall be transferred from the Citizens' Election Fund to the
302 Secretary of the State, for Other Expenses, as follows: \$42,000 for the
303 purpose of paying annual dues to the Electronic Registration
304 Information Center; \$40,000 for the purpose of providing training for
305 registrars of voters and deputy registrars of voters in the state and
306 \$100,000 for grants to regional councils of government for costs
307 associated with election preparations and post-election activities,
308 during said fiscal year.

309 (b) Notwithstanding section 9-701 of the general statutes, for the
310 fiscal year ending June 30, 2017, the sum of \$332,000 shall be
311 transferred from the Citizens' Election Fund to the Secretary of the
312 State, for Other Expenses, as follows: \$50,000 for the purpose of
313 providing election monitoring for the city of Hartford; \$142,000 for the
314 purpose of paying dues to the Electronic Registration Information
315 Center and the cost of mailings to likely eligible but not registered
316 voters; \$40,000 for the purpose of providing training for registrars of
317 voters and deputy registrars of voters in the state and \$100,000 for
318 grants to regional councils of government for costs associated with
319 election preparations and post-election activities, during said fiscal
320 year.

321 Sec. 35. (*Effective from passage*) (a) For the purpose of determining the
322 increase in general budget expenditures that may be authorized for the
323 fiscal years ending June 30, 2015, to June 30, 2017, inclusive, the
324 increase in personal income means the average of the annual increase

325 in personal income in the state for each of the preceding five calendar
326 years, according to the United States Bureau of Economic Analysis
327 data.

328 (b) For the purpose of determining the increase in general budget
329 expenditures that may be authorized for the fiscal years ending June
330 30, 2015, through June 30, 2017, evidences of indebtedness for the fiscal
331 years ending June 30, 2014, through June 30, 2017, shall include the
332 portion of the annual required contribution representing the unfunded
333 liability of (1) any retirement system or alternative retirement program
334 administered by the State Employees Retirement Commission, or (2)
335 the teachers' retirement system.

336 Sec. 36. (*Effective July 1, 2015*) (a) Up to \$297,000 of the amount
337 appropriated in section 1 of public act 13-247, as amended by public
338 act 14-47, to the Secretary of the State, for Other Expenses, for the
339 Connecticut Data Collaborative, for the fiscal year ending June 30,
340 2015, shall not lapse on June 30, 2015, and such funds shall continue to
341 be available for such purpose during the fiscal years ending June 30,
342 2016, and June 30, 2017.

343 (b) Up to \$150,000 of the amount appropriated in section 1 of public
344 act 13-247, as amended by public act 14-47, to the Secretary of the State,
345 for Other Expenses, for electronic voting systems, for the fiscal years
346 ending June 30, 2014, and June 30, 2015, shall not lapse on June 30,
347 2015, and such funds shall continue to be available for such purpose
348 during the fiscal years ending June 30, 2016, and June 30, 2017.

349 Sec. 37. (*Effective July 1, 2015*) (a) Up to \$70,000 appropriated in
350 section 1 of public act 13-247, as amended by public act 14-47, to the
351 Department of Revenue Services, for Other Expenses, for the fiscal
352 year ending June 30, 2015, for the purpose of conducting a tax study,
353 and transferred in section 231 of public act 14-217 to the Office of
354 Legislative Management, for Other Expenses, for such purpose during
355 the fiscal year ending June 30, 2015, shall not lapse on June 30, 2015,

356 and such funds shall continue to be available for such purpose during
357 the fiscal years ending June 30, 2016, and June 30, 2017.

358 (b) Up to \$299,400 appropriated in section 1 of public act 13-247, as
359 amended by public act 14-47, to Legislative Management, for
360 Connecticut Academy of Science and Engineering, for the fiscal years
361 ending June 30, 2014, and June 30, 2015, shall not lapse on June 30,
362 2015, and such funds shall continue to be available for the purpose of
363 conducting a disparity study during the fiscal years ending June 30,
364 2016, and June 30, 2017.

365 (c) Up to \$96,000 appropriated in section 1 of public act 13-247, as
366 amended by public act 14-47, to Legislative Management, for Other
367 Expenses, for the fiscal years ending June 30, 2014, and June 30, 2015,
368 shall not lapse on June 30, 2015, and such funds shall continue to be
369 available for the purpose of a contract with National Center for Higher
370 Education Management Systems during the fiscal years ending June
371 30, 2016, and June 30, 2017.

372 (d) Up to \$47,500 appropriated in section 1 of public act 13-247, as
373 amended by public act 14-47, to Legislative Management, for Other
374 Expenses, for the fiscal years ending June 30, 2014, and June 30, 2015,
375 shall not lapse on June 30, 2015, and such funds shall continue to be
376 available for consulting services by the Charter Oak Group for the
377 Appropriations Committee Accountability Initiative during the fiscal
378 years ending June 30, 2016, and June 30, 2017.

379 (e) Up to \$55,000 appropriated in section 1 of public act 13-247, as
380 amended by public act 14-47, to Legislative Management, for
381 Connecticut Academy of Science and Engineering, for the fiscal years
382 ending June 30, 2014, and June 30, 2015, for the purpose of conducting
383 a Family Violence Study, shall not lapse on June 30, 2015, and such
384 funds shall continue to be available for such purpose during the fiscal
385 years ending June 30, 2016, and June 30, 2017.

386 Sec. 38. (*Effective July 1, 2015*) Notwithstanding subsection (c) of

387 section 2-35 of the general statutes, the Secretary of the Office of Policy
388 and Management shall recommend savings in order to reduce
389 expenditures in the General Fund by \$7,110,616 for the fiscal year
390 ending June 30, 2016, and \$12,816,745 for the fiscal year ending June
391 30, 2017. Such savings shall be made in an appropriate and
392 proportionate manner among branches and agencies and shall apply
393 only to state employees.

394 Sec. 39. (*Effective July 1, 2015*) (a) Notwithstanding the provisions of
395 section 4-28e of the general statutes, for the fiscal years ending June 30,
396 2016, and June 30, 2017, the sum of \$550,000 in each fiscal year shall be
397 transferred from the Tobacco and Health Trust Fund to the
398 Department of Public Health, for (1) grants for the Easy Breathing
399 Program, as follows: (A) For an adult asthma program within the Easy
400 Breathing Program - \$150,000, and (B) for a children's asthma program
401 within the Easy Breathing Program - \$250,000; and (2) a grant to the
402 Connecticut Coalition for Environmental Justice for the Asthma
403 Outreach and Education Program - \$150,000.

404 (b) Notwithstanding the provisions of section 4-28e of the general
405 statutes, the sum of \$750,000 for the fiscal year ending June 30, 2016,
406 and the sum of \$750,000 for the fiscal year ending June 30, 2017, shall
407 be transferred from the Tobacco and Health Trust Fund to the
408 Department of Developmental Services to implement
409 recommendations resulting from a study conducted pursuant to
410 section 27 of public act 11-6 to enhance and improve the services and
411 supports for individuals with autism and their families.

412 Sec. 40. (*Effective July 1, 2015*) Notwithstanding the provisions of
413 subsection (e) of section 22-380g of the general statutes, the town of
414 Bethlehem may receive a one-time grant, not to exceed fifty thousand
415 dollars, from the resources of the Department of Agriculture's animal
416 population control account, to fund expenses incurred by the town for
417 animal control purposes for the fiscal year ending June 30, 2016.

418 Sec. 41. (*Effective July 1, 2015*) The Secretary of the Office of Policy
419 and Management shall recommend reductions in overtime
420 expenditures for the fiscal years ending June 30, 2016, and June 30,
421 2017, in order to reduce such expenditures in the General Fund by
422 \$10,500,000 during each such fiscal year.

423 Sec. 42. (*Effective July 1, 2015*) (a) Up to \$412,150 of the unexpended
424 balance of funds appropriated to the Department of Banking, for
425 Fringe Benefits, in section 6 of public act 13-184, as amended by public
426 act 14-47, shall not lapse on June 30, 2015, and such funds shall be
427 transferred as follows: (1) \$221,102 for Personal Services, (2) \$10,000 for
428 Other Expenses, (3) \$10,800 for Equipment, and (4) \$170,248 for Fringe
429 Benefits in order to support the hiring of four additional staff during
430 the fiscal year ending June 30, 2016.

431 (b) Up to \$420,920 of the unexpended balance of funds appropriated
432 to the Department of Banking, for Fringe Benefits, in section 6 of public
433 act 13-184, as amended by public act 14-47, shall not lapse on June 30,
434 2015, and such funds shall be transferred as follows: (1) \$232,157 for
435 Personal Services, (2) \$10,000 for Other Expenses, and (3) \$178,763 for
436 Fringe Benefits during the fiscal year ending June 30, 2017.

437 Sec. 43. (*Effective July 1, 2015*) Up to \$152,000 of the unexpended
438 balance of funds appropriated to the Department of Energy and
439 Environmental Protection, for Solid Waste, in section 1 of public act 13-
440 247, as amended by public act 14-47, shall not lapse on June 30, 2015,
441 and such funds shall be transferred to Other Expenses, and made
442 available to purchase pheasants during the fiscal year ending June 30,
443 2016.

444 Sec. 44. (*Effective July 1, 2015*) Notwithstanding the provisions of
445 section 4-28e of the general statutes, up to \$150,000 of the funds
446 disbursed from the Tobacco Settlement Fund to the smart start
447 competitive grant account, established by section 10-507 of the general
448 statutes, for the fiscal year ending June 30, 2016, shall be transferred to

449 the State Comptroller, for Other Expenses, for the purpose of
450 providing a grant to The University of Connecticut to conduct an Early
451 Childhood Regression Discontinuity Study during said fiscal year.

452 Sec. 45. (*Effective July 1, 2015*) (a) Up to \$100,000 appropriated to the
453 Department of Education in section 1 of public act 13-247, as amended
454 by section 1 of public act 14-47, for Other Expenses, for the fiscal year
455 ending June 30, 2015, shall not lapse on June 30, 2015, and such funds
456 shall continue to be available for completion of a multi-year
457 comprehensive analysis of the state of African American, Latino and
458 poor children in Connecticut during the fiscal years ending June 30,
459 2016, and June 30, 2017. \$50,000 of such funds shall be made available
460 in each fiscal year for a grant to the Metropolitan Center for Research
461 on Equity and the Transformation of Schools at New York University
462 for data on and analysis of the achievement gap for such children.

463 (b) The Metropolitan Center for Research on Equity and the
464 Transformation of Schools at New York University shall annually
465 report on the analysis conducted pursuant to subsection (a) of this
466 section, including any policy recommendations based on such analysis,
467 to the achievement gap task force, established pursuant to section 10-
468 16mm of the general statutes, the Interagency Council for Ending the
469 Achievement Gap, established pursuant to section 10-16nn of the
470 general statutes, the Commissioner of Education and, in accordance
471 with section 11-4a of the general statutes, the joint standing committees
472 of the General Assembly having cognizance of matters relating to
473 education and appropriations and the budgets of state agencies.

474 Sec. 46. (*Effective July 1, 2015*) For the fiscal years ending June 30,
475 2016, and June 30, 2017, the Judicial Department may, in consultation
476 with the Office of Policy and Management, establish receivables for
477 revenue anticipated to be collected for deposit into the Probate Court
478 Administration Fund.

479 Sec. 47. (*Effective July 1, 2015*) Notwithstanding section 19a-32c of the

480 general statutes, the sum of \$1,000,000 shall be transferred from the
481 Biomedical Research Trust Fund established in said section to The
482 University of Connecticut Health Center, for Other Expenses, in each
483 of the fiscal years ending June 30, 2016, and June 30, 2017, for the
484 purpose of supporting the Connecticut Institute for Clinical and
485 Translational Science, and \$250,000 of such amount in each such fiscal
486 year shall be used for breast cancer research to be conducted by said
487 institute.

488 Sec. 48. (*Effective July 1, 2015*) The office of the State Comptroller
489 shall fund any differential between the state fringe benefit rate for John
490 Dempsey Hospital employees and the average rate for private
491 Connecticut hospitals in an amount not to exceed \$13,500,000, for each
492 of the fiscal years ending June 30, 2016, and June 30, 2017, within the
493 resources appropriated to the State Comptroller - Fringe Benefits in
494 section 1 of this act.

495 Sec. 49. (*Effective July 1, 2015*) (a) For the Board of Regents for Higher
496 Education, for the fiscal years ending June 30, 2016, and June 30, 2017,
497 expenditures for institutional administration, defined as system office,
498 executive management, fiscal operations and general administration,
499 exclusive of expenditures for logistical services, administrative
500 computing and development, shall not exceed seven and one-quarter
501 per cent of the annual General Fund appropriation and operating fund
502 expenditures, exclusive of capital bond and fringe benefit funds.

503 (b) For The University of Connecticut, for the fiscal years ending
504 June 30, 2016, and June 30, 2017, expenditures for institutional
505 administration, defined as system office, executive management, fiscal
506 operations and general administration, exclusive of expenditures for
507 logistical services, administrative computing and development, shall
508 not exceed three and thirty-five hundredths per cent and of the annual
509 General Fund appropriation and operating fund expenditures,
510 exclusive of capital bond and fringe benefit funds.

511 Sec. 50. (*Effective July 1, 2015*) For the fiscal year ending June 30,
 512 2016, the Commissioner of Public Health shall reduce on a pro rata
 513 basis payments to full-time municipal health departments, pursuant to
 514 section 19a-202 of the general statutes, and to health districts, pursuant
 515 to section 19a-245 of the general statutes, in an aggregate amount equal
 516 to \$234,000.

517 Sec. 51. (*Effective July 1, 2015*) Notwithstanding the provisions of
 518 section 4-28e of the general statutes, up to \$2,000,000 of the funds
 519 disbursed from the Tobacco Settlement Fund to the smart start
 520 competitive grant account, established by section 10-507 of the general
 521 statutes, for the fiscal year ending June 30, 2017, shall be transferred to
 522 the Department of Education, for Other Expenses, for the purpose of
 523 providing grants to local and regional boards of education during said
 524 fiscal year to reimburse costs incurred in the implementation, on or
 525 before July 1, 2017, of a kindergarten entrance inventory developed by
 526 the Office of Early Childhood for each child enrolled in kindergarten in
 527 the state for the purpose of measuring the child's level of preparedness
 528 for kindergarten.

529 Sec. 52. (*Effective from passage*) The following sums are appropriated
 530 from the GENERAL FUND for the purposes herein specified for the
 531 fiscal year ending June 30, 2015:

T1144	GENERAL FUND	2014-2015
T1145		
T1146	DEPARTMENT OF EMERGENCY SERVICES AND PUBLIC PROTECTION	
T1147	Personal Services	3,680,000
T1148		
T1149	DEPARTMENT OF AGRICULTURE	
T1150	Personal Services	341,000
T1151		
T1152	DEPARTMENT OF SOCIAL SERVICES	
T1153	Medicaid	82,000,000
T1154		
T1155	DEPARTMENT OF CORRECTION	

T1156	Personal Services	3,830,000
T1157		
T1158	PUBLIC DEFENDERS SERVICES COMMISSION	
T1159	Personal Services	4,600,000
T1160		
T1161	STATE COMPTROLLER - MISCELLANEOUS	
T1162	Adjudicated Claims	10,200,000
T1163		
T1164	STATE COMPTROLLER - FRINGE BENEFITS	
T1165	Retired State Employees Health Service Cost	17,000,000
T1166		
T1167	TOTAL - GENERAL FUND	121,651,000

532 Sec. 53. (*Effective from passage*) The amounts appropriated to the
533 following agencies in section 1 of public act 13-247, as amended by
534 section 1 of public act 14-47, are reduced by the following amounts for
535 the fiscal year ending June 30, 2015:

T1168	GENERAL FUND	2014-2015
T1169		
T1170	DEPARTMENT OF DEVELOPMENTAL SERVICES	
T1171	Personal Services	7,548,000
T1172		
T1173	DEPARTMENT OF SOCIAL SERVICES	
T1174	Personal Services	2,000,000
T1175		
T1176		
T1177	UNIVERSITY OF CONNECTICUT	
T1178	Operating Expenses	7,388,000
T1179		
T1180	UNIVERSITY OF CONNECTICUT HEALTH CENTER	
T1181	Operating Expenses	4,183,000
T1182		
T1183	BOARD OF REGENTS FOR HIGHER EDUCATION	
T1184	Community Tech College System	1,780,000
T1185	Connecticut State University	4,391,000
T1186	Transform CSU	1,150,000
T1187		
T1188	DEBT SERVICE - STATE TREASURER	

T1189	Debt Service	88,141,000
T1190		
T1191	STATE COMPTROLLER - FRINGE BENEFITS	
T1192	Unemployment Compensation	432,000
T1193	Higher Education Alternative Retirement System	906,000
T1194	Insurance - Group Life	432,000
T1195	Employers Social Security Tax	2,500,000
T1196		
T1197	WORKERS' COMPENSATION CLAIMS - ADMINISTRATIVE SERVICES	
T1198	Workers' Compensation Claims	800,000
T1199		
T1200	TOTAL - GENERAL FUND	121,651,000

536 Sec. 54. (*Effective from passage*) The following sums are appropriated
537 from the SPECIAL TRANSPORTATION FUND for the purposes
538 herein specified for the fiscal year ending June 30, 2015:

T1201	SPECIAL TRANSPORTATION FUND	2014-2015
T1202		
T1203	DEPARTMENT OF TRANSPORTATION	
T1204	Personal Services	13,600,000
T1205	Rail Operations	4,400,000
T1206		
T1207	STATE COMPTROLLER - FRINGE BENEFITS	
T1208	State Employees Health Service Cost	2,400,000
T1209		
T1210	TOTAL - SPECIAL TRANSPORTATION FUND	20,400,000

539 Sec. 55. (*Effective from passage*) (a) Notwithstanding any provision of
540 the general statutes, on or before June 30, 2015, the sum of \$2,500,000
541 shall be transferred from the private occupational school student
542 protection account, established under section 10a-22u of the general
543 statutes, and credited to the resources of the General Fund for the fiscal
544 year ending June 30, 2015.

545 (b) Notwithstanding any provision of the general statutes, on or

546 before June 30, 2015, the sum of \$2,250,000 shall be transferred from
 547 the Citizens' Election Fund, established under section 9-701 of the
 548 general statutes, and credited to the resources of the General Fund for
 549 the fiscal year ending June 30, 2015.

550 (c) Notwithstanding any provision of the general statutes, on or
 551 before June 30, 2015, the sum of \$750,000 shall be transferred from the
 552 Judicial Data Processing Revolving Fund, established under section 51-
 553 5b of the general statutes, and credited to the resources of the General
 554 Fund for the fiscal year ending June 30, 2015.

555 (d) Notwithstanding any provision of the general statutes, on or
 556 before June 30, 2015, the sum of \$3,000,000 shall be transferred from
 557 the school bus seat belt account, established in section 14-50b of the
 558 general statutes, and credited to the resources of the General Fund for
 559 the fiscal year ending June 30, 2015.

560 Sec. 56. (*Effective July 1, 2015*) The appropriations in section 1 of this
 561 act are supported by the GENERAL FUND revenue estimates as
 562 follows:

T1211	2015-2016	2016-2017
T1212 TAXES		
T1213 Personal Income	\$9,921,400	\$10,432,200
T1214 Sales and Use	4,144,265	4,118,665
T1215 Corporations	925,900	910,700
T1216 Public Service	308,000	316,500
T1217 Inheritance and Estate	173,400	174,700
T1218 Insurance Companies	243,800	246,000
T1219 Cigarettes	336,700	320,500
T1220 Real Estate Conveyance	194,700	200,800
T1221 Oil Companies	-	-
T1222 Alcoholic Beverages	61,700	62,100
T1223 Admissions and Dues	38,300	39,600
T1224 Health Provider Tax	676,900	683,900
T1225 Miscellaneous	20,800	21,300
T1226 TOTAL TAXES	17,045,865	17,526,965

T1227			
T1228			
T1229	Refunds of Taxes	(1,129,400)	(1,178,100)
T1230	Earned Income Tax Credit	(127,400)	(133,900)
T1231	R & D Credit Exchange	(7,100)	(7,400)
T1232	NET GENERAL FUND REVENUE	15,781,965	16,207,565
T1233			
T1234	OTHER REVENUE		
T1235	Transfers-Special Revenue	\$343,400	\$369,300
T1236	Indian Gaming Payments	258,800	252,400
T1237	Licenses, Permits, Fees	308,513	290,775
T1238	Sales of Commodities and Services	38,000	39,100
T1239	Rents, Fines and Escheats	126,000	128,000
T1240	Investment Income	2,500	5,600
T1241	Miscellaneous	171,300	173,400
T1242	Refunds of Payments	(74,200)	(75,100)
T1243	NET TOTAL OTHER REVENUE	1,174,313	1,183,475
T1244			
T1245			
T1246	OTHER SOURCES		
T1247	Federal Grants	\$1,265,230	\$1,252,687
T1248	Transfer From Tobacco Settlement	106,600	104,500
T1249	Transfers To/From Other Funds	(150,150)	(9,100)
T1250	Transfer to Resources of the STF	-	-
T1251	TOTAL OTHER SOURCES	1,221,680	1,348,087
T1252			
T1253	TOTAL GENERAL FUND REVENUE	18,177,957	18,739,127

563 Sec. 57. (*Effective July 1, 2015*) The appropriations in section 2 of this
564 act are supported by the SPECIAL TRANSPORTATION FUND
565 revenue estimates as follows:

T1254		2015-2016	2016-2017
T1255	TAXES		
T1256	Motor Fuels	\$499,000	\$502,300
T1257	Oil Companies	339,100	359,700
T1258	Sales Tax DMV	242,600	361,900

T1259	Refund of Taxes	(7,300)	(7,500)
T1260	TOTAL TAXES	1,073,400	1,216,400
T1261			
T1262	OTHER SOURCES		
T1263	Motor Vehicle Receipts	\$245,800	\$246,600
T1264	Licenses, Permits, Fees	139,300	139,900
T1265	Interest Income	7,700	8,500
T1266	Federal Grants	12,100	12,100
T1267	Transfers To Other Funds	(6,500)	(6,500)
T1268	Refunds of Payments	(3,700)	(3,800)
T1269	NET TOTAL OTHER SOURCES	394,700	396,800
T1270			
T1271	TOTAL SPECIAL TRANSPORTATION FUND REVENUE	1,468,100	1,613,200

566 Sec. 58. (*Effective July 1, 2015*) The appropriations in section 3 of this
567 act are supported by the MASHANTUCKET PEQUOT AND
568 MOHEGAN FUND revenue estimates as follows:

T1272		2015-2016	2016-2017
T1273	Transfers from General Fund	\$61,800	\$61,800
T1274	TOTAL MASHANTUCKET PEQUOT AND MOHEGAN FUND REVENUE	61,800	61,800

569 Sec. 59. (*Effective July 1, 2015*) The appropriations in section 4 of this
570 act are supported by the REGIONAL MARKET OPERATION FUND
571 revenue estimates as follows:

T1275		2015-2016	2016-2017
T1276	Rentals and Investment Income	\$1,100	\$1,100
T1277	TOTAL REGIONAL MARKET OPERATING FUND REVENUE	1,100	1,100

572 Sec. 60. (*Effective July 1, 2015*) The appropriations in section 5 of this
573 act are supported by the BANKING FUND revenue estimates as
574 follows:

T1278		2015-2016	2016-2017
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T1279	Fees and Assessments	\$30,000	\$30,200
T1280	TOTAL BANKING FUND REVENUE	30,000	30,200

575 Sec. 61. (*Effective July 1, 2015*) The appropriations in section 6 of this
 576 act are supported by the INSURANCE FUND revenue estimates as
 577 follows:

T1281		2015-2016	2016-2017
T1282	Fees and Assessments	\$79,950	\$81,400
T1283	TOTAL INSURANCE FUND REVENUE	79,950	81,400

578 Sec. 62. (*Effective July 1, 2015*) The appropriations in section 7 of this
 579 act are supported by the CONSUMER COUNSEL AND PUBLIC
 580 UTILITY CONTROL FUND revenue estimates as follows:

T1284		2015-2016	2016-2017
T1285	Fees and Assessments	\$27,000	\$27,300
T1286	TOTAL CONSUMER COUNSEL AND PUBLIC UTILITY CONTROL FUND REVENUE	27,000	27,300

581 Sec. 63. (*Effective July 1, 2015*) The appropriations in section 8 of this
 582 act are supported by the WORKERS' COMPENSATION FUND
 583 revenue estimates as follows:

T1287		2015-2016	2016-2017
T1288	Fees and Assessments	\$24,867	\$28,122
T1289	Use of Fund Balance from Prior Years	14,960	12,516
T1290	TOTAL WORKERS' COMPENSATION FUND REVENUE	39,827	40,638

584 Sec. 64. (*Effective July 1, 2015*) The appropriations in section 9 of this
 585 act are supported by the CRIMINAL INJURIES COMPENSATION
 586 FUND revenue estimates as follows:

T1291		2015-2016	2016-2017
T1292	Restitutions	\$2,900	\$3,000

T1293	TOTAL CRIMINAL INJURIES COMPENSATION FUND REVENUE	2,900	3,000
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587 Sec. 65. Subparagraph (B) of subdivision (20) of subsection (a) of
 588 section 12-701 of the general statutes, as amended by section 50 of
 589 public act 14-47, is repealed and the following is substituted in lieu
 590 thereof (*Effective July 1, 2015, and applicable to taxable years commencing*
 591 *on or after January 1, 2015*):

592 (B) There shall be subtracted therefrom (i) to the extent properly
 593 includable in gross income for federal income tax purposes, any
 594 income with respect to which taxation by any state is prohibited by
 595 federal law, (ii) to the extent allowable under section 12-718, exempt
 596 dividends paid by a regulated investment company, (iii) the amount of
 597 any refund or credit for overpayment of income taxes imposed by this
 598 state, or any other state of the United States or a political subdivision
 599 thereof, or the District of Columbia, to the extent properly includable
 600 in gross income for federal income tax purposes, (iv) to the extent
 601 properly includable in gross income for federal income tax purposes
 602 and not otherwise subtracted from federal adjusted gross income
 603 pursuant to clause (x) of this subparagraph in computing Connecticut
 604 adjusted gross income, any tier 1 railroad retirement benefits, (v) to the
 605 extent any additional allowance for depreciation under Section 168(k)
 606 of the Internal Revenue Code, as provided by Section 101 of the Job
 607 Creation and Worker Assistance Act of 2002, for property placed in
 608 service after December 31, 2001, but prior to September 10, 2004, was
 609 added to federal adjusted gross income pursuant to subparagraph
 610 (A)(ix) of this subdivision in computing Connecticut adjusted gross
 611 income for a taxable year ending after December 31, 2001, twenty-five
 612 per cent of such additional allowance for depreciation in each of the
 613 four succeeding taxable years, (vi) to the extent properly includable in
 614 gross income for federal income tax purposes, any interest income
 615 from obligations issued by or on behalf of the state of Connecticut, any
 616 political subdivision thereof, or public instrumentality, state or local

617 authority, district or similar public entity created under the laws of the
618 state of Connecticut, (vii) to the extent properly includable in
619 determining the net gain or loss from the sale or other disposition of
620 capital assets for federal income tax purposes, any gain from the sale
621 or exchange of obligations issued by or on behalf of the state of
622 Connecticut, any political subdivision thereof, or public
623 instrumentality, state or local authority, district or similar public entity
624 created under the laws of the state of Connecticut, in the income year
625 such gain was recognized, (viii) any interest on indebtedness incurred
626 or continued to purchase or carry obligations or securities the interest
627 on which is subject to tax under this chapter but exempt from federal
628 income tax, to the extent that such interest on indebtedness is not
629 deductible in determining federal adjusted gross income and is
630 attributable to a trade or business carried on by such individual, (ix)
631 ordinary and necessary expenses paid or incurred during the taxable
632 year for the production or collection of income which is subject to
633 taxation under this chapter but exempt from federal income tax, or the
634 management, conservation or maintenance of property held for the
635 production of such income, and the amortizable bond premium for the
636 taxable year on any bond the interest on which is subject to tax under
637 this chapter but exempt from federal income tax, to the extent that
638 such expenses and premiums are not deductible in determining federal
639 adjusted gross income and are attributable to a trade or business
640 carried on by such individual, (x) (I) for a person who files a return
641 under the federal income tax as an unmarried individual whose
642 federal adjusted gross income for such taxable year is less than fifty
643 thousand dollars, or as a married individual filing separately whose
644 federal adjusted gross income for such taxable year is less than fifty
645 thousand dollars, or for a husband and wife who file a return under
646 the federal income tax as married individuals filing jointly whose
647 federal adjusted gross income for such taxable year is less than sixty
648 thousand dollars or a person who files a return under the federal
649 income tax as a head of household whose federal adjusted gross
650 income for such taxable year is less than sixty thousand dollars, an

651 amount equal to the Social Security benefits includable for federal
652 income tax purposes; and (II) for a person who files a return under the
653 federal income tax as an unmarried individual whose federal adjusted
654 gross income for such taxable year is fifty thousand dollars or more, or
655 as a married individual filing separately whose federal adjusted gross
656 income for such taxable year is fifty thousand dollars or more, or for a
657 husband and wife who file a return under the federal income tax as
658 married individuals filing jointly whose federal adjusted gross income
659 from such taxable year is sixty thousand dollars or more or for a
660 person who files a return under the federal income tax as a head of
661 household whose federal adjusted gross income for such taxable year
662 is sixty thousand dollars or more, an amount equal to the difference
663 between the amount of Social Security benefits includable for federal
664 income tax purposes and the lesser of twenty-five per cent of the Social
665 Security benefits received during the taxable year, or twenty-five per
666 cent of the excess described in Section 86(b)(1) of the Internal Revenue
667 Code, (xi) to the extent properly includable in gross income for federal
668 income tax purposes, any amount rebated to a taxpayer pursuant to
669 section 12-746, (xii) to the extent properly includable in the gross
670 income for federal income tax purposes of a designated beneficiary,
671 any distribution to such beneficiary from any qualified state tuition
672 program, as defined in Section 529(b) of the Internal Revenue Code,
673 established and maintained by this state or any official, agency or
674 instrumentality of the state, (xiii) to the extent allowable under section
675 12-701a, contributions to accounts established pursuant to any
676 qualified state tuition program, as defined in Section 529(b) of the
677 Internal Revenue Code, established and maintained by this state or
678 any official, agency or instrumentality of the state, (xiv) to the extent
679 properly includable in gross income for federal income tax purposes,
680 the amount of any Holocaust victims' settlement payment received in
681 the taxable year by a Holocaust victim, (xv) to the extent properly
682 includable in gross income for federal income tax purposes of an
683 account holder, as defined in section 31-51ww, interest earned on
684 funds deposited in the individual development account, as defined in

685 section 31-51ww, of such account holder, (xvi) to the extent properly
686 includable in the gross income for federal income tax purposes of a
687 designated beneficiary, as defined in section 3-123aa, interest,
688 dividends or capital gains earned on contributions to accounts
689 established for the designated beneficiary pursuant to the Connecticut
690 Homecare Option Program for the Elderly established by sections 3-
691 123aa to 3-123ff, inclusive, (xvii) to the extent properly includable in
692 gross income for federal income tax purposes, [fifty per cent of the]
693 any income received from the United States government as retirement
694 pay for a retired member of (I) the Armed Forces of the United States,
695 as defined in Section 101 of Title 10 of the United States Code, or (II)
696 the National Guard, as defined in Section 101 of Title 10 of the United
697 States Code, (xviii) to the extent properly includable in gross income
698 for federal income tax purposes for the taxable year, any income from
699 the discharge of indebtedness in connection with any reacquisition,
700 after December 31, 2008, and before January 1, 2011, of an applicable
701 debt instrument or instruments, as those terms are defined in Section
702 108 of the Internal Revenue Code, as amended by Section 1231 of the
703 American Recovery and Reinvestment Act of 2009, to the extent any
704 such income was added to federal adjusted gross income pursuant to
705 subparagraph (A)(x) of this subdivision in computing Connecticut
706 adjusted gross income for a preceding taxable year, (xix) to the extent
707 not deductible in determining federal adjusted gross income, the
708 amount of any contribution to a manufacturing reinvestment account
709 established pursuant to section 32-9zz in the taxable year that such
710 contribution is made, and (xx) to the extent properly includable in
711 gross income for federal income tax purposes, for the taxable year
712 commencing January 1, 2015, ten per cent of the income received from
713 the state teachers' retirement system, for the taxable year commencing
714 January 1, 2016, twenty-five per cent of the income received from the
715 state teachers' retirement system, and for the taxable year commencing
716 January 1, 2017, and each taxable year thereafter, fifty per cent of the
717 income received from the state teachers' retirement system.

718 Sec. 66. Subsection (a) of section 12-700 of the general statutes is
719 repealed and the following is substituted in lieu thereof (*Effective from*
720 *passage and applicable to taxable years commencing on or after January 1,*
721 *2015*):

722 (a) There is hereby imposed on the Connecticut taxable income of
723 each resident of this state a tax:

724 (1) At the rate of four and one-half per cent of such Connecticut
725 taxable income for taxable years commencing on or after January 1,
726 1992, and prior to January 1, 1996.

727 (2) For taxable years commencing on or after January 1, 1996, but
728 prior to January 1, 1997, in accordance with the following schedule:

729 (A) For any person who files a return under the federal income tax
730 for such taxable year as an unmarried individual or as a married
731 individual filing separately:

T1294	Connecticut Taxable Income	Rate of Tax
T1295	Not over \$2,250	3.0%
T1296	Over \$2,250	\$67.50, plus 4.5% of the
T1297		excess over \$2,250

732 (B) For any person who files a return under the federal income tax
733 for such taxable year as a head of household, as defined in Section 2(b)
734 of the Internal Revenue Code:

T1298	Connecticut Taxable Income	Rate of Tax
T1299	Not over \$3,500	3.0%
T1300	Over \$3,500	\$105.00, plus 4.5% of the
T1301		excess over \$3,500

735 (C) For any husband and wife who file a return under the federal

736 income tax for such taxable year as married individuals filing jointly or
737 a person who files a return under the federal income tax as a surviving
738 spouse, as defined in Section 2(a) of the Internal Revenue Code:

T1302	Connecticut Taxable Income	Rate of Tax
T1303	Not over \$4,500	3.0%
T1304	Over \$4,500	\$135.00, plus 4.5% of the
T1305		excess over \$4,500

739 (D) For trusts or estates, the rate of tax shall be 4.5% of their
740 Connecticut taxable income.

741 (3) For taxable years commencing on or after January 1, 1997, but
742 prior to January 1, 1998, in accordance with the following schedule:

743 (A) For any person who files a return under the federal income tax
744 for such taxable year as an unmarried individual or as a married
745 individual filing separately:

T1306	Connecticut Taxable Income	Rate of Tax
T1307	Not over \$6,250	3.0%
T1308	Over \$6,250	\$187.50, plus 4.5% of the
T1309		excess over \$6,250

746 (B) For any person who files a return under the federal income tax
747 for such taxable year as a head of household, as defined in Section 2(b)
748 of the Internal Revenue Code:

T1310	Connecticut Taxable Income	Rate of Tax
T1311	Not over \$10,000	3.0%
T1312	Over \$10,000	\$300.00, plus 4.5% of the
T1313		excess over \$10,000

749 (C) For any husband and wife who file a return under the federal
750 income tax for such taxable year as married individuals filing jointly or
751 any person who files a return under the federal income tax for such
752 taxable year as a surviving spouse, as defined in Section 2(a) of the
753 Internal Revenue Code:

T1314	Connecticut Taxable Income	Rate of Tax
T1315	Not over \$12,500	3.0%
T1316	Over \$12,500	\$375.00, plus 4.5% of the
T1317		excess over \$12,500

754 (D) For trusts or estates, the rate of tax shall be 4.5% of their
755 Connecticut taxable income.

756 (4) For taxable years commencing on or after January 1, 1998, but
757 prior to January 1, 1999, in accordance with the following schedule:

758 (A) For any person who files a return under the federal income tax
759 for such taxable year as an unmarried individual or as a married
760 individual filing separately:

T1318	Connecticut Taxable Income	Rate of Tax
T1319	Not over \$7,500	3.0%
T1320	Over \$7,500	\$225.00, plus 4.5% of the
T1321		excess over \$7,500

761 (B) For any person who files a return under the federal income tax
762 for such taxable year as a head of household, as defined in Section 2(b)
763 of the Internal Revenue Code:

T1322	Connecticut Taxable Income	Rate of Tax
T1323	Not over \$12,000	3.0%
T1324	Over \$12,000	\$360.00, plus 4.5% of the

T1325 excess over \$12,000

764 (C) For any husband and wife who file a return under the federal
765 income tax for such taxable year as married individuals filing jointly or
766 any person who files a return under the federal income tax for such
767 taxable year as a surviving spouse, as defined in Section 2(a) of the
768 Internal Revenue Code:

T1326	Connecticut Taxable Income	Rate of Tax
T1327	Not over \$15,000	3.0%
T1328	Over \$15,000	\$450.00, plus 4.5% of the
T1329		excess over \$15,000

769 (D) For trusts or estates, the rate of tax shall be 4.5% of their
770 Connecticut taxable income.

771 (5) For taxable years commencing on or after January 1, 1999, but
772 prior to January 1, 2003, in accordance with the following schedule:

773 (A) For any person who files a return under the federal income tax
774 for such taxable year as an unmarried individual or as a married
775 individual filing separately:

T1330	Connecticut Taxable Income	Rate of Tax
T1331	Not over \$10,000	3.0%
T1332	Over \$10,000	\$300.00, plus 4.5% of the
T1333		excess over \$10,000

776 (B) For any person who files a return under the federal income tax
777 for such taxable year as a head of household, as defined in Section 2(b)
778 of the Internal Revenue Code:

T1334	Connecticut Taxable Income	Rate of Tax
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T1335	Not over \$16,000	3.0%
T1336	Over \$16,000	\$480.00, plus 4.5% of the
T1337		excess over \$16,000

779 (C) For any husband and wife who file a return under the federal
780 income tax for such taxable year as married individuals filing jointly or
781 any person who files a return under the federal income tax for such
782 taxable year as a surviving spouse, as defined in Section 2(a) of the
783 Internal Revenue Code:

T1338	Connecticut Taxable Income	Rate of Tax
T1339	Not over \$20,000	3.0%
T1340	Over \$20,000	\$600.00, plus 4.5% of the
T1341		excess over \$20,000

784 (D) For trusts or estates, the rate of tax shall be 4.5% of their
785 Connecticut taxable income.

786 (6) For taxable years commencing on or after January 1, 2003, but
787 prior to January 1, 2009, in accordance with the following schedule:

788 (A) For any person who files a return under the federal income tax
789 for such taxable year as an unmarried individual or as a married
790 individual filing separately:

T1342	Connecticut Taxable Income	Rate of Tax
T1343	Not over \$10,000	3.0%
T1344	Over \$10,000	\$300.00, plus 5.0% of the
T1345		excess over \$10,000

791 (B) For any person who files a return under the federal income tax
792 for such taxable year as a head of household, as defined in Section 2(b)
793 of the Internal Revenue Code:

T1346	Connecticut Taxable Income	Rate of Tax
T1347	Not over \$16,000	3.0%
T1348	Over \$16,000	\$480.00, plus 5.0% of the
T1349		excess over \$16,000

794 (C) For any husband and wife who file a return under the federal
795 income tax for such taxable year as married individuals filing jointly or
796 any person who files a return under the federal income tax for such
797 taxable year as a surviving spouse, as defined in Section 2(a) of the
798 Internal Revenue Code:

T1350	Connecticut Taxable Income	Rate of Tax
T1351	Not over \$20,000	3.0%
T1352	Over \$20,000	\$600.00, plus 5.0% of the
T1353		excess over \$20,000

799 (D) For trusts or estates, the rate of tax shall be 5.0% of the
800 Connecticut taxable income.

801 (7) For taxable years commencing on or after January 1, 2009, but
802 prior to January 1, 2011, in accordance with the following schedule:

803 (A) For any person who files a return under the federal income tax
804 for such taxable year as an unmarried individual:

T1354	Connecticut Taxable Income	Rate of Tax
T1355	Not over \$10,000	3.0%
T1356	Over \$10,000 but not	\$300.00, plus 5.0% of the
T1357	over \$500,000	excess over \$10,000
T1358	Over \$500,000	\$24,800, plus 6.5% of the
T1359		excess over \$500,000

805 (B) For any person who files a return under the federal income tax

806 for such taxable year as a head of household, as defined in Section 2(b)
807 of the Internal Revenue Code:

T1360	Connecticut Taxable Income	Rate of Tax
T1361	Not over \$16,000	3.0%
T1362	Over \$16,000 but not	\$480.00, plus 5.0% of the
T1363	over \$800,000	excess over \$16,000
T1364	Over \$800,000	\$39,680, plus 6.5% of the
T1365		excess over \$800,000

808 (C) For any husband and wife who file a return under the federal
809 income tax for such taxable year as married individuals filing jointly or
810 any person who files a return under the federal income tax for such
811 taxable year as a surviving spouse, as defined in Section 2(a) of the
812 Internal Revenue Code:

T1366	Connecticut Taxable Income	Rate of Tax
T1367	Not over \$20,000	3.0%
T1368	Over \$20,000 but not	\$600.00, plus 5.0% of the
T1369	over \$1,000,000	excess over \$20,000
T1370	Over \$1,000,000	\$49,600, plus 6.5% of the
T1371		excess over \$1,000,000

813 (D) For any person who files a return under the federal income tax
814 for such taxable year as a married individual filing separately:

T1372	Connecticut Taxable Income	Rate of Tax
T1373	Not over \$10,000	3.0%
T1374	Over \$10,000 but not	\$300.00, plus 5.0% of the
T1375	over \$500,000	excess over \$10,000
T1376	Over \$500,000	\$24,800, plus 6.5% of the
T1377		excess over \$500,000

815 (E) For trusts or estates, the rate of tax shall be 6.5% of the

816 Connecticut taxable income.

817 (8) For taxable years commencing on or after January 1, 2011, but
818 prior to January 1, 2015, in accordance with the following schedule:

819 (A) (i) For any person who files a return under the federal income
820 tax for such taxable year as an unmarried individual:

T1378	Connecticut Taxable Income	Rate of Tax
T1379	Not over \$10,000	3.0%
T1380	Over \$10,000 but not	\$300.00, plus 5.0% of the
T1381	over \$50,000	excess over \$10,000
T1382	Over \$50,000 but not	\$2,300, plus 5.5% of the
T1383	over \$100,000	excess over \$50,000
T1384	Over \$100,000 but not	\$5,050, plus 6.0% of the
T1385	over \$200,000	excess over \$100,000
T1386	Over \$200,000 but not	\$11,050, plus 6.5% of the
T1387	over \$250,000	excess over \$200,000
T1388	Over \$250,000	\$14,300, plus 6.70% of the
T1389		excess over \$250,000

821 (ii) Notwithstanding the provisions of subparagraph (A)(i) of this
822 subdivision, for each taxpayer whose Connecticut adjusted gross
823 income exceeds fifty-six thousand five hundred dollars, the amount of
824 the taxpayer's Connecticut taxable income to which the three-per-cent
825 tax rate applies shall be reduced by one thousand dollars for each five
826 thousand dollars, or fraction thereof, by which the taxpayer's
827 Connecticut adjusted gross income exceeds said amount. Any such
828 amount of Connecticut taxable income to which, as provided in the
829 preceding sentence, the three-per-cent tax rate does not apply shall be
830 an amount to which the five-per-cent tax rate shall apply.

831 (iii) Each taxpayer whose Connecticut adjusted gross income
832 exceeds two hundred thousand dollars shall pay, in addition to the tax

833 computed under the provisions of subparagraphs (A)(i) and (A)(ii) of
834 this subdivision, an amount equal to seventy-five dollars for each five
835 thousand dollars, or fraction thereof, by which the taxpayer's
836 Connecticut adjusted gross income exceeds two hundred thousand
837 dollars, up to a maximum payment of two thousand two hundred fifty
838 dollars.

839 (B) (i) For any person who files a return under the federal income
840 tax for such taxable year as a head of household, as defined in Section
841 2(b) of the Internal Revenue Code:

T1390	Connecticut Taxable Income	Rate of Tax
T1391	Not over \$16,000	3.0%
T1392	Over \$16,000 but not	\$480.00, plus 5.0% of the
T1393	over \$80,000	excess over \$16,000
T1394	Over \$80,000 but not	\$3,680, plus 5.5% of the
T1395	over \$160,000	excess over \$80,000
T1396	Over \$160,000 but not	\$8,080, plus 6.0% of the
T1397	over \$320,000	excess over \$160,000
T1398	Over \$320,000 but not	\$17,680, plus 6.5% of the
T1399	over \$400,000	excess over \$320,000
T1400	Over \$400,000	\$22,880, plus 6.70% of the
T1401		excess over \$400,000

842 (ii) Notwithstanding the provisions of subparagraph (B)(i) of this
843 subdivision, for each taxpayer whose Connecticut adjusted gross
844 income exceeds seventy-eight thousand five hundred dollars, the
845 amount of the taxpayer's Connecticut taxable income to which the
846 three-per-cent tax rate applies shall be reduced by one thousand six
847 hundred dollars for each four thousand dollars, or fraction thereof, by
848 which the taxpayer's Connecticut adjusted gross income exceeds said
849 amount. Any such amount of Connecticut taxable income to which, as
850 provided in the preceding sentence, the three-per-cent tax rate does
851 not apply shall be an amount to which the five-per-cent tax rate shall

852 apply.

853 (iii) Each taxpayer whose Connecticut adjusted gross income
854 exceeds three hundred twenty thousand dollars shall pay, in addition
855 to the tax computed under the provisions of subparagraphs (B)(i) and
856 (B)(ii) of this subdivision, an amount equal to one hundred twenty
857 dollars for each eight thousand dollars, or fraction thereof, by which
858 the taxpayer's Connecticut adjusted gross income exceeds three
859 hundred twenty thousand dollars, up to a maximum payment of three
860 thousand six hundred dollars.

861 (C) (i) For any husband and wife who file a return under the federal
862 income tax for such taxable year as married individuals filing jointly or
863 any person who files a return under the federal income tax for such
864 taxable year as a surviving spouse, as defined in Section 2(a) of the
865 Internal Revenue Code:

T1402	Connecticut Taxable Income	Rate of Tax
T1403	Not over \$20,000	3.0%
T1404	Over \$20,000 but not	\$600.00, plus 5.0% of the
T1405	over \$100,000	excess over \$20,000
T1406	Over \$100,000 but not	\$4,600, plus 5.5% of the
T1407	over \$200,000	excess over \$100,000
T1408	Over \$200,000 but not	\$10,100, plus 6.0% of the
T1409	over \$400,000	excess over \$200,000
T1410	Over \$400,000 but not	\$22,100, plus 6.5% of the
T1411	over \$500,000	excess over \$400,000
T1412	Over \$500,000	\$28,600, plus 6.70% of the
T1413		excess over \$500,000

866 (ii) Notwithstanding the provisions of subparagraph (C)(i) of this
867 subdivision, for each taxpayer whose Connecticut adjusted gross
868 income exceeds one hundred thousand five hundred dollars, the
869 amount of the taxpayer's Connecticut taxable income to which the

870 three-per-cent tax rate applies shall be reduced by two thousand
871 dollars for each five thousand dollars, or fraction thereof, by which the
872 taxpayer's Connecticut adjusted gross income exceeds said amount.
873 Any such amount of Connecticut taxable income to which, as provided
874 in the preceding sentence, the three-per-cent tax rate does not apply
875 shall be an amount to which the five-per-cent tax rate shall apply.

876 (iii) Each taxpayer whose Connecticut adjusted gross income
877 exceeds four hundred thousand dollars shall pay, in addition to the tax
878 computed under the provisions of subparagraphs (C)(i) and (C)(ii) of
879 this subdivision, an amount equal to one hundred fifty dollars for each
880 ten thousand dollars, or fraction thereof, by which the taxpayer's
881 Connecticut adjusted gross income exceeds four hundred thousand
882 dollars, up to a maximum payment of four thousand five hundred
883 dollars.

884 (D) (i) For any person who files a return under the federal income
885 tax for such taxable year as a married individual filing separately:

T1414	Connecticut Taxable Income	Rate of Tax
T1415	Not over \$10,000	3.0%
T1416	Over \$10,000 but not	\$300.00, plus 5.0% of the
T1417	over \$50,000	excess over \$10,000
T1418	Over \$50,000 but not	\$2,300, plus 5.5% of the
T1419	over \$100,000	excess over \$50,000
T1420	Over \$100,000 but not	\$5,050, plus 6.0% of the
T1421	over \$200,000	excess over \$100,000
T1422	Over \$200,000 but not	\$11,050, plus 6.5% of the
T1423	over \$250,000	excess over \$200,000
T1424	Over \$250,000	\$14,300, plus 6.70% of the
T1425		excess over \$250,000

886 (ii) Notwithstanding the provisions of subparagraph (D)(i) of this

887 subdivision, for each taxpayer whose Connecticut adjusted gross
888 income exceeds fifty thousand two hundred fifty dollars, the amount
889 of the taxpayer's Connecticut taxable income to which the three-per-
890 cent tax rate applies shall be reduced by one thousand dollars for each
891 two thousand five hundred dollars, or fraction thereof, by which the
892 taxpayer's Connecticut adjusted gross income exceeds said amount.
893 Any such amount of Connecticut taxable income to which, as provided
894 in the preceding sentence, the three-per-cent tax rate does not apply
895 shall be an amount to which the five-per-cent tax rate shall apply.

896 (iii) Each taxpayer whose Connecticut adjusted gross income
897 exceeds two hundred thousand dollars shall pay, in addition to the tax
898 computed under the provisions of subparagraphs (D)(i) and (D)(ii) of
899 this subdivision, an amount equal to seventy-five dollars for each five
900 thousand dollars, or fraction thereof, by which the taxpayer's
901 Connecticut adjusted gross income exceeds two hundred thousand
902 dollars, up to a maximum payment of two thousand two hundred fifty
903 dollars.

904 (E) For trusts or estates, the rate of tax shall be 6.70% of the
905 Connecticut taxable income.

906 (9) For taxable years commencing on or after January 1, 2015, in
907 accordance with the following schedule:

908 (A) (i) For any person who files a return under the federal income
909 tax for such taxable year as an unmarried individual:

T1426	<u>Connecticut Taxable Income</u>	<u>Rate of Tax</u>
T1427	<u>Not over \$10,000</u>	<u>3.0%</u>
T1428	<u>Over \$10,000 but not</u>	<u>\$300.00, plus 5.0% of the</u>
T1429	<u>over \$50,000</u>	<u>excess over \$10,000</u>
T1430	<u>Over \$50,000 but not</u>	<u>\$2,300, plus 5.5% of the</u>
T1431	<u>over \$100,000</u>	<u>excess over \$50,000</u>

T1432	<u>Over \$100,000 but not</u>	<u>\$5,050, plus 6.0% of the</u>
T1433	<u>over \$200,000</u>	<u>excess over \$100,000</u>
T1434	<u>Over \$200,000 but not</u>	<u>\$11,050, plus 6.5% of the</u>
T1435	<u>over \$250,000</u>	<u>excess over \$200,000</u>
T1436	<u>Over \$250,000 but not over</u>	<u>\$14,300, plus 6.9% of the</u>
T1437	<u>\$500,000</u>	<u>excess over \$250,000</u>
T1438	<u>Over \$500,000</u>	<u>\$31,550, plus 6.99% of the</u>
T1439		<u>excess over \$500,000</u>

910 (ii) Notwithstanding the provisions of subparagraph (A)(i) of this
911 subdivision, for each taxpayer whose Connecticut adjusted gross
912 income exceeds fifty-six thousand five hundred dollars, the amount of
913 the taxpayer's Connecticut taxable income to which the three-per-cent
914 tax rate applies shall be reduced by one thousand dollars for each five
915 thousand dollars, or fraction thereof, by which the taxpayer's
916 Connecticut adjusted gross income exceeds said amount. Any such
917 amount of Connecticut taxable income to which, as provided in the
918 preceding sentence, the three-per-cent tax rate does not apply shall be
919 an amount to which the five-per-cent tax rate shall apply.

920 (iii) Each taxpayer whose Connecticut adjusted gross income
921 exceeds two hundred thousand dollars shall pay, in addition to the tax
922 computed under the provisions of subparagraphs (A)(i) and (A)(ii) of
923 this subdivision, an amount equal to ninety dollars for each five
924 thousand dollars, or fraction thereof, by which the taxpayer's
925 Connecticut adjusted gross income exceeds two hundred thousand
926 dollars, up to a maximum payment of two thousand seven hundred
927 dollars.

928 (iv) Each taxpayer whose Connecticut adjusted gross income
929 exceeds five hundred thousand dollars shall pay, in addition to the tax
930 computed under the provisions of subparagraphs (A)(i), (A)(ii) and
931 (A)(iii) of this subdivision, an amount equal to fifty dollars for each
932 five thousand dollars, or fraction thereof, by which the taxpayer's

933 Connecticut adjusted gross income exceeds five hundred thousand
934 dollars, up to a maximum payment of four hundred fifty dollars.

935 (B) (i) For any person who files a return under the federal income
936 tax for such taxable year as a head of household, as defined in Section
937 2(b) of the Internal Revenue Code:

T1440	<u>Connecticut Taxable Income</u>	<u>Rate of Tax</u>
T1441	<u>Not over \$16,000</u>	<u>3.0%</u>
T1442	<u>Over \$16,000 but not</u>	<u>\$480.00, plus 5.0% of the</u>
T1443	<u>over \$80,000</u>	<u>excess over \$16,000</u>
T1444	<u>Over \$80,000 but not</u>	<u>\$3,680, plus 5.5% of the</u>
T1445	<u>over \$160,000</u>	<u>excess over \$80,000</u>
T1446	<u>Over \$160,000 but not</u>	<u>\$8,080, plus 6.0% of the</u>
T1447	<u>over \$320,000</u>	<u>excess over \$160,000</u>
T1448	<u>Over \$320,000 but not</u>	<u>\$17,680, plus 6.5% of the</u>
T1449	<u>over \$400,000</u>	<u>excess over \$320,000</u>
T1450	<u>Over \$400,000 but not over</u>	<u>\$22,880, plus 6.9% of the excess</u>
T1451	<u>\$800,000</u>	<u>excess over \$400,000</u>
T1452	<u>Over \$800,000</u>	<u>\$50,400, plus 6.99% of the</u>
T1453		<u>excess over \$800,000</u>

938 (ii) Notwithstanding the provisions of subparagraph (B)(i) of this
939 subdivision, for each taxpayer whose Connecticut adjusted gross
940 income exceeds seventy-eight thousand five hundred dollars, the
941 amount of the taxpayer's Connecticut taxable income to which the
942 three-per-cent tax rate applies shall be reduced by one thousand six
943 hundred dollars for each four thousand dollars, or fraction thereof, by
944 which the taxpayer's Connecticut adjusted gross income exceeds said
945 amount. Any such amount of Connecticut taxable income to which, as
946 provided in the preceding sentence, the three-per-cent tax rate does
947 not apply shall be an amount to which the five-per-cent tax rate shall
948 apply.

949 (iii) Each taxpayer whose Connecticut adjusted gross income
 950 exceeds three hundred twenty thousand dollars shall pay, in addition
 951 to the tax computed under the provisions of subparagraphs (B)(i) and
 952 (B)(ii) of this subdivision, an amount equal to one hundred forty
 953 dollars for each eight thousand dollars, or fraction thereof, by which
 954 the taxpayer's Connecticut adjusted gross income exceeds three
 955 hundred twenty thousand dollars, up to a maximum payment of four
 956 thousand two hundred dollars.

957 (iv) Each taxpayer whose Connecticut adjusted gross income
 958 exceeds eight hundred thousand dollars shall pay, in addition to the
 959 tax computed under the provisions of subparagraphs (B)(i), (B)(ii) and
 960 (B)(iii) of this subdivision, an amount equal to eighty dollars for each
 961 eight thousand dollars, or fraction thereof, by which the taxpayer's
 962 Connecticut adjusted gross income exceeds eight hundred thousand
 963 dollars, up to a maximum payment of seven hundred twenty dollars.

964 (C) (i) For any husband and wife who file a return under the federal
 965 income tax for such taxable year as married individuals filing jointly or
 966 any person who files a return under the federal income tax for such
 967 taxable year as a surviving spouse, as defined in Section 2(a) of the
 968 Internal Revenue Code:

T1454	<u>Connecticut Taxable Income</u>	<u>Rate of Tax</u>
T1455	<u>Not over \$20,000</u>	<u>3.0%</u>
T1456	<u>Over \$20,000 but not</u>	<u>\$600.00, plus 5.0% of the</u>
T1457	<u>over \$100,000</u>	<u>excess over \$20,000</u>
T1458	<u>Over \$100,000 but not</u>	<u>\$4,600, plus 5.5% of the</u>
T1459	<u>over \$200,000</u>	<u>excess over \$100,000</u>
T1460	<u>Over \$200,000 but not</u>	<u>\$10,100, plus 6.0% of the</u>
T1461	<u>over \$400,000</u>	<u>excess over \$200,000</u>
T1462	<u>Over \$400,000 but not</u>	<u>\$22,100, plus 6.5% of the</u>
T1463	<u>over \$500,000</u>	<u>excess over \$400,000</u>
T1464	<u>Over \$500,000 but not over</u>	<u>\$28,600, plus 6.9% of the excess</u>

T1465	<u>\$1,000,000</u>	<u>over \$500,00</u>
T1466	<u>Over \$1,000,000</u>	<u>\$63,100, plus 6.99% of the excess</u>
T1467		<u>over \$1,000,000</u>

969 (ii) Notwithstanding the provisions of subparagraph (C)(i) of this
970 subdivision, for each taxpayer whose Connecticut adjusted gross
971 income exceeds one hundred thousand five hundred dollars, the
972 amount of the taxpayer's Connecticut taxable income to which the
973 three-per-cent tax rate applies shall be reduced by two thousand
974 dollars for each five thousand dollars, or fraction thereof, by which the
975 taxpayer's Connecticut adjusted gross income exceeds said amount.
976 Any such amount of Connecticut taxable income to which, as provided
977 in the preceding sentence, the three-per-cent tax rate does not apply
978 shall be an amount to which the five-per-cent tax rate shall apply.

979 (iii) Each taxpayer whose Connecticut adjusted gross income
980 exceeds four hundred thousand dollars shall pay, in addition to the tax
981 computed under the provisions of subparagraphs (C)(i) and (C)(ii) of
982 this subdivision, an amount equal to one hundred eighty dollars for
983 each ten thousand dollars, or fraction thereof, by which the taxpayer's
984 Connecticut adjusted gross income exceeds four hundred thousand
985 dollars, up to a maximum payment of five thousand four hundred
986 dollars.

987 (iv) Each taxpayer whose Connecticut adjusted gross income
988 exceeds one million dollars shall pay, in addition to the tax computed
989 under the provisions of subparagraphs (C)(i), (C)(ii) and (C)(iii) of this
990 subdivision, an amount equal to one hundred dollars for each ten
991 thousand dollars, or fraction thereof, by which the taxpayer's
992 Connecticut adjusted gross income exceeds one million dollars, up to a
993 maximum payment of nine hundred dollars.

994 (D) (i) For any person who files a return under the federal income
995 tax for such taxable year as a married individual filing separately:

	<u>Connecticut Taxable Income</u>	<u>Rate of Tax</u>
T1468		
T1469	<u>Not over \$10,000</u>	<u>3.0%</u>
T1470	<u>Over \$10,000 but not</u>	<u>\$300.00, plus 5.0% of the</u>
T1471	<u>over \$50,000</u>	<u>excess over \$10,000</u>
T1472	<u>Over \$50,000 but not</u>	<u>\$2,300, plus 5.5% of the</u>
T1473	<u>over \$100,000</u>	<u>excess over \$50,000</u>
T1474	<u>Over \$100,000 but not</u>	<u>\$5,050, plus 6.0% of the</u>
T1475	<u>over \$200,000</u>	<u>excess over \$100,000</u>
T1476	<u>Over \$200,000 but not</u>	<u>\$11,050, plus 6.5% of the</u>
T1477	<u>over \$250,000</u>	<u>excess over \$200,000</u>
T1478	<u>Over \$250,000 but not over</u>	<u>\$14,300, plus 6.9% of the</u>
T1479	<u>\$500,000</u>	<u>excess over \$250,000</u>
T1480	<u>Over \$500,000</u>	<u>\$31,550, plus 6.99% of the</u>
T1481		<u>excess over \$500,000</u>

996 (ii) Notwithstanding the provisions of subparagraph (D)(i) of this
997 subdivision, for each taxpayer whose Connecticut adjusted gross
998 income exceeds fifty thousand two hundred fifty dollars, the amount
999 of the taxpayer's Connecticut taxable income to which the three-per-
1000 cent tax rate applies shall be reduced by one thousand dollars for each
1001 two thousand five hundred dollars, or fraction thereof, by which the
1002 taxpayer's Connecticut adjusted gross income exceeds said amount.
1003 Any such amount of Connecticut taxable income to which, as provided
1004 in the preceding sentence, the three-per-cent tax rate does not apply
1005 shall be an amount to which the five-per-cent tax rate shall apply.

1006 (iii) Each taxpayer whose Connecticut adjusted gross income
1007 exceeds two hundred thousand dollars shall pay, in addition to the tax
1008 computed under the provisions of subparagraphs (D)(i) and (D)(ii) of
1009 this subdivision, an amount equal to ninety dollars for each five
1010 thousand dollars, or fraction thereof, by which the taxpayer's
1011 Connecticut adjusted gross income exceeds two hundred fifty

1012 thousand dollars, up to a maximum payment of two thousand seven
1013 hundred dollars.

1014 (iv) Each taxpayer whose Connecticut adjusted gross income
1015 exceeds five hundred thousand dollars shall pay, in addition to the tax
1016 computed under the provisions of subparagraphs (D)(i), (D)(ii) and
1017 (D)(iii) of this subdivision, an amount equal to fifty dollars for each
1018 five thousand dollars, or fraction thereof, by which the taxpayer's
1019 Connecticut adjusted gross income exceeds five hundred thousand
1020 dollars, up to a maximum payment of four hundred fifty dollars.

1021 (E) For trusts or estates, the rate of tax shall be 6.99% of the
1022 Connecticut taxable income.

1023 [(9)] (10) The provisions of this subsection shall apply to resident
1024 trusts and estates and, wherever reference is made in this subsection to
1025 residents of this state, such reference shall be construed to include
1026 resident trusts and estates, provided any reference to a resident's
1027 Connecticut adjusted gross income derived from sources without this
1028 state or to a resident's Connecticut adjusted gross income shall be
1029 construed, in the case of a resident trust or estate, to mean the resident
1030 trust or estate's Connecticut taxable income derived from sources
1031 without this state and the resident trust or estate's Connecticut taxable
1032 income, respectively.

1033 Sec. 67. Subsection (a) of section 12-702 of the general statutes is
1034 repealed and the following is substituted in lieu thereof (*Effective from*
1035 *passage and applicable to taxable years commencing on or after January 1,*
1036 *2015*):

1037 (a) (1) (A) Any person, other than a trust or estate, subject to the tax
1038 under this chapter for any taxable year who files under the federal
1039 income tax for such taxable year as a married individual filing
1040 separately or, for taxable years commencing prior to January 1, 2000,
1041 who files income tax for such taxable year as an unmarried individual
1042 shall be entitled to a personal exemption of twelve thousand dollars in

1043 determining Connecticut taxable income for purposes of this chapter.

1044 (B) In the case of any such taxpayer whose Connecticut adjusted
1045 gross income for the taxable year exceeds twenty-four thousand
1046 dollars, the exemption amount shall be reduced by one thousand
1047 dollars for each one thousand dollars, or fraction thereof, by which the
1048 taxpayer's Connecticut adjusted gross income for the taxable year
1049 exceeds said amount. In no event shall the reduction exceed one
1050 hundred per cent of the exemption.

1051 (2) For taxable years commencing on or after January 1, 2000, any
1052 person, other than a trust or estate, subject to the tax under this chapter
1053 for any taxable year who files under the federal income tax for such
1054 taxable year as an unmarried individual shall be entitled to a personal
1055 exemption in determining Connecticut taxable income for purposes of
1056 this chapter as follows:

1057 (A) For taxable years commencing on or after January 1, 2000, but
1058 prior to January 1, 2001, twelve thousand two hundred fifty dollars. In
1059 the case of any such taxpayer whose Connecticut adjusted gross
1060 income for the taxable year exceeds twenty-four thousand five
1061 hundred dollars, the exemption amount shall be reduced by one
1062 thousand dollars for each one thousand dollars, or fraction thereof, by
1063 which the taxpayer's Connecticut adjusted gross income for the taxable
1064 year exceeds said amount. In no event shall the reduction exceed one
1065 hundred per cent of the exemption;

1066 (B) For taxable years commencing on or after January 1, 2001, but
1067 prior to January 1, 2004, twelve thousand five hundred dollars. In the
1068 case of any such taxpayer whose Connecticut adjusted gross income
1069 for the taxable year exceeds twenty-five thousand dollars, the
1070 exemption amount shall be reduced by one thousand dollars for each
1071 one thousand dollars, or fraction thereof, by which the taxpayer's
1072 Connecticut adjusted gross income for the taxable year exceeds said
1073 amount. In no event shall the reduction exceed one hundred per cent

1074 of the exemption;

1075 (C) For taxable years commencing on or after January 1, 2004, but
1076 prior to January 1, 2007, twelve thousand six hundred twenty-five
1077 dollars. In the case of any such taxpayer whose Connecticut adjusted
1078 gross income for the taxable year exceeds twenty-five thousand two
1079 hundred fifty dollars, the exemption amount shall be reduced by one
1080 thousand dollars for each one thousand dollars, or fraction thereof, by
1081 which the taxpayer's Connecticut adjusted gross income for the taxable
1082 year exceeds said amount. In no event shall the reduction exceed one
1083 hundred per cent of the exemption;

1084 (D) For taxable years commencing on or after January 1, 2007, but
1085 prior to January 1, 2008, twelve thousand seven hundred fifty dollars.
1086 In the case of any such taxpayer whose Connecticut adjusted gross
1087 income for the taxable year exceeds twenty-five thousand five hundred
1088 dollars, the exemption amount shall be reduced by one thousand
1089 dollars for each one thousand dollars, or fraction thereof, by which the
1090 taxpayer's Connecticut adjusted gross income for the taxable year
1091 exceeds said amount. In no event shall the reduction exceed one
1092 hundred per cent of the exemption;

1093 (E) For taxable years commencing on or after January 1, 2008, but
1094 prior to January 1, 2012, thirteen thousand dollars. In the case of any
1095 such taxpayer whose Connecticut adjusted gross income for the
1096 taxable year exceeds twenty-six thousand dollars, the exemption
1097 amount shall be reduced by one thousand dollars for each one
1098 thousand dollars, or fraction thereof, by which the taxpayer's
1099 Connecticut adjusted gross income for the taxable year exceeds said
1100 amount. In no event shall the reduction exceed one hundred per cent
1101 of the exemption;

1102 (F) For taxable years commencing on or after January 1, 2012, but
1103 prior to January 1, 2013, thirteen thousand five hundred dollars. In the
1104 case of any such taxpayer whose Connecticut adjusted gross income

1105 for the taxable year exceeds twenty-seven thousand dollars, the
1106 exemption amount shall be reduced by one thousand dollars for each
1107 one thousand dollars, or fraction thereof, by which the taxpayer's
1108 Connecticut adjusted gross income for the taxable year exceeds said
1109 amount. In no event shall the reduction exceed one hundred per cent
1110 of the exemption;

1111 (G) For taxable years commencing on or after January 1, 2013, but
1112 prior to January 1, 2014, fourteen thousand dollars. In the case of any
1113 such taxpayer whose Connecticut adjusted gross income for the
1114 taxable year exceeds twenty-eight thousand dollars, the exemption
1115 amount shall be reduced by one thousand dollars for each one
1116 thousand dollars, or fraction thereof, by which the taxpayer's
1117 Connecticut adjusted gross income for the taxable year exceeds said
1118 amount. In no event shall the reduction exceed one hundred per cent
1119 of the exemption;

1120 (H) For taxable years commencing on or after January 1, 2014, but
1121 prior to January 1, [2015] 2016, fourteen thousand five hundred dollars.
1122 In the case of any such taxpayer whose Connecticut adjusted gross
1123 income for the taxable year exceeds twenty-nine thousand dollars, the
1124 exemption amount shall be reduced by one thousand dollars for each
1125 one thousand dollars, or fraction thereof, by which the taxpayer's
1126 Connecticut adjusted gross income for the taxable year exceeds said
1127 amount. In no event shall the reduction exceed one hundred per cent
1128 of the exemption;

1129 (I) For taxable years commencing on or after January 1, [2015] 2016,
1130 fifteen thousand dollars. In the case of any such taxpayer whose
1131 Connecticut adjusted gross income for the taxable year exceeds thirty
1132 thousand dollars, the exemption amount shall be reduced by one
1133 thousand dollars for each one thousand dollars, or fraction thereof, by
1134 which the taxpayer's Connecticut adjusted gross income for the taxable
1135 year exceeds said amount. In no event shall the reduction exceed one
1136 hundred per cent of the exemption.

1137 Sec. 68. Subparagraphs (H) and (I) of subdivision (2) of subsection
1138 (a) of section 12-703 of the general statutes are repealed and the
1139 following is substituted in lieu thereof (*Effective from passage and*
1140 *applicable to taxable years commencing on or after January 1, 2015*):

1141 (H) For taxable years commencing on or after January 1, 2014, but
1142 prior to January 1, [2015] 2016:

T1482	Connecticut	
T1483	Adjusted Gross Income	Amount of Credit
T1484	Over \$14,500 but	
T1485	not over \$18,100	75%
T1486	Over \$18,100 but	
T1487	not over \$18,600	70%
T1488	Over \$18,600 but	
T1489	not over \$19,100	65%
T1490	Over \$19,100 but	
T1491	not over \$19,600	60%
T1492	Over \$19,600 but	
T1493	not over \$20,100	55%
T1494	Over \$20,100 but	
T1495	not over \$20,600	50%
T1496	Over \$20,600 but	
T1497	not over \$21,100	45%
T1498	Over \$21,100 but	
T1499	not over \$21,600	40%
T1500	Over \$21,600 but	
T1501	not over \$24,200	35%
T1502	Over \$24,200 but	
T1503	not over \$24,700	30%
T1504	Over \$24,700 but	
T1505	not over \$25,200	25%
T1506	Over \$25,200 but	

T1507	not over \$25,700	20%
T1508	Over \$25,700 but	
T1509	not over \$30,200	15%
T1510	Over \$30,200 but	
T1511	not over \$30,700	14%
T1512	Over \$30,700 but	
T1513	not over \$31,200	13%
T1514	Over \$31,200 but	
T1515	not over \$31,700	12%
T1516	Over \$31,700 but	
T1517	not over \$32,200	11%
T1518	Over \$32,200 but	
T1519	not over \$58,000	10%
T1520	Over \$58,000 but	
T1521	not over \$58,500	9%
T1522	Over \$58,500 but	
T1523	not over \$59,000	8%
T1524	Over \$59,000 but	
T1525	not over \$59,500	7%
T1526	Over \$59,500 but	
T1527	not over \$60,000	6%
T1528	Over \$60,000 but	
T1529	not over \$60,500	5%
T1530	Over \$60,500 but	
T1531	not over \$61,000	4%
T1532	Over \$61,000 but	
T1533	not over \$61,500	3%
T1534	Over \$61,500 but	
T1535	not over \$62,000	2%
T1536	Over \$62,000 but	
T1537	not over \$62,500	1%

1143 (I) For taxable years commencing on or after January 1, [2015] 2016:

	Connecticut	
	Adjusted Gross Income	Amount of Credit
T1538		
T1539		
T1540	Over \$15,000 but	
T1541	not over \$18,800	75%
T1542	Over \$18,800 but	
T1543	not over \$19,300	70%
T1544	Over \$19,300 but	
T1545	not over \$19,800	65%
T1546	Over \$19,800 but	
T1547	not over \$20,300	60%
T1548	Over \$20,300 but	
T1549	not over \$20,800	55%
T1550	Over \$20,800 but	
T1551	not over \$21,300	50%
T1552	Over \$21,300 but	
T1553	not over \$21,800	45%
T1554	Over \$21,800 but	
T1555	not over \$22,300	40%
T1556	Over \$22,300 but	
T1557	not over \$25,000	35%
T1558	Over \$25,000 but	
T1559	not over \$25,500	30%
T1560	Over \$25,500 but	
T1561	not over \$26,000	25%
T1562	Over \$26,000 but	
T1563	not over \$26,500	20%
T1564	Over \$26,500 but	
T1565	not over \$31,300	15%
T1566	Over \$31,300 but	
T1567	not over \$31,800	14%
T1568	Over \$31,800 but	
T1569	not over \$32,300	13%
T1570	Over \$32,300 but	

T1571	not over \$32,800	12%
T1572	Over \$32,800 but	
T1573	not over \$33,300	11%
T1574	Over \$33,300 but	
T1575	not over \$60,000	10%
T1576	Over \$60,000 but	
T1577	not over \$60,500	9%
T1578	Over \$60,500 but	
T1579	not over \$61,000	8%
T1580	Over \$61,000 but	
T1581	not over \$61,500	7%
T1582	Over \$61,500 but	
T1583	not over \$62,000	6%
T1584	Over \$62,000 but	
T1585	not over \$62,500	5%
T1586	Over \$62,500 but	
T1587	not over \$63,000	4%
T1588	Over \$63,000 but	
T1589	not over \$63,500	3%
T1590	Over \$63,500 but	
T1591	not over \$64,000	2%
T1592	Over \$64,000 but	
T1593	not over \$64,500	1%

1144 Sec. 69. Subsection (e) of section 12-704e of the general statutes is
1145 repealed and the following is substituted in lieu thereof (*Effective from*
1146 *passage and applicable to taxable years commencing on or after January 1,*
1147 *2015*):

1148 (e) For purposes of this section, "applicable percentage" means thirty
1149 per cent, except (1) for the taxable year commencing on January 1,
1150 2013, "applicable percentage" means twenty-five per cent, and (2) for
1151 [the taxable year] taxable years commencing on or after January 1,

1152 2014, but prior to January 1, 2017, "applicable percentage" means
1153 twenty-seven and one-half per cent.

1154 Sec. 70. Subsections (a) to (c), inclusive, of section 12-704c of the
1155 general statutes are repealed and the following is substituted in lieu
1156 thereof (*Effective July 1, 2015, and applicable to income years commencing*
1157 *on or after January 1, 2015*):

1158 (a) Any resident of this state, as defined in subdivision (1) of
1159 subsection (a) of section 12-701, subject to the tax under this chapter for
1160 any taxable year shall be entitled to a credit in determining the amount
1161 of tax liability under this chapter, for all or a portion, as permitted by
1162 this section, of the amount of property tax, as defined in this section,
1163 first becoming due and actually paid during such taxable year by such
1164 person on such person's primary residence or motor vehicle in
1165 accordance with the provisions of this section, provided in the case of a
1166 person who files a return under the federal income tax for such taxable
1167 year as an unmarried individual, a married individual filing separately
1168 or a head of household, one motor vehicle shall be eligible for such
1169 credit and in the case of a husband and wife who file a return under
1170 federal income tax for such taxable year as married individuals filing
1171 jointly, no more than two motor vehicles shall be eligible for a credit
1172 under the provisions of this section.

1173 (b) The credit allowed under this section shall not exceed two
1174 hundred fifteen dollars for the taxable year commencing on or after
1175 January 1, 1997, and prior to January 1, 1998; for taxable years
1176 commencing on or after January 1, 1998, but prior to January 1, 1999,
1177 three hundred fifty dollars; for taxable years commencing on or after
1178 January 1, 1999, but prior to January 1, 2000, four hundred twenty-five
1179 dollars; for taxable years commencing on or after January 1, 2000, but
1180 prior to January 1, 2003, five hundred dollars; for taxable years
1181 commencing on or after January 1, 2003, three hundred fifty dollars;
1182 for taxable years commencing on or after January 1, 2005, but prior to
1183 January 1, 2006, three hundred fifty dollars; for taxable years

1184 commencing on or after January 1, 2006, but prior to January 1, 2011,
1185 five hundred dollars; [and] for taxable years commencing on or after
1186 January 1, 2011, but prior to January 1, 2016, three hundred dollars;
1187 and for taxable years commencing on or after January 1, 2016, two
1188 hundred dollars. In the case of any husband and wife who file a return
1189 under the federal income tax for such taxable year as married
1190 individuals filing a joint return, the credit allowed, in the aggregate,
1191 shall not exceed such amounts for each such taxable year.

1192 (c) (1) (A) For taxable years commencing prior to January 1, 2000, in
1193 the case of any such taxpayer who files under the federal income tax
1194 for such taxable year as an unmarried individual whose Connecticut
1195 adjusted gross income exceeds fifty-two thousand five hundred
1196 dollars, the amount of the credit that exceeds one hundred dollars shall
1197 be reduced by ten per cent for each ten thousand dollars, or fraction
1198 thereof, by which the taxpayer's Connecticut adjusted gross income
1199 exceeds said amount.

1200 (B) For taxable years commencing on or after January 1, 2000, but
1201 prior to January 1, 2001, in the case of any such taxpayer who files
1202 under the federal income tax for such taxable year as an unmarried
1203 individual whose Connecticut adjusted gross income exceeds fifty-
1204 three thousand five hundred dollars, the amount of the credit that
1205 exceeds one hundred dollars shall be reduced by ten per cent for each
1206 ten thousand dollars, or fraction thereof, by which the taxpayer's
1207 Connecticut adjusted gross income exceeds said amount.

1208 (C) For taxable years commencing on or after January 1, 2001, but
1209 prior to January 1, 2004, in the case of any such taxpayer who files
1210 under the federal income tax for such taxable year as an unmarried
1211 individual whose Connecticut adjusted gross income exceeds fifty-four
1212 thousand five hundred dollars, the amount of the credit shall be
1213 reduced by ten per cent for each ten thousand dollars, or fraction
1214 thereof, by which the taxpayer's Connecticut adjusted gross income
1215 exceeds said amount.

1216 (D) For taxable years commencing on or after January 1, 2004, but
1217 prior to January 1, 2007, in the case of any such taxpayer who files
1218 under the federal income tax for such taxable year as an unmarried
1219 individual whose Connecticut adjusted gross income exceeds fifty-five
1220 thousand dollars, the amount of the credit shall be reduced by ten per
1221 cent for each ten thousand dollars, or fraction thereof, by which the
1222 taxpayer's Connecticut adjusted gross income exceeds said amount.

1223 (E) For taxable years commencing on or after January 1, 2007, but
1224 prior to January 1, 2008, in the case of any such taxpayer who files
1225 under the federal income tax for such taxable year as an unmarried
1226 individual whose Connecticut adjusted gross income exceeds fifty-five
1227 thousand five hundred dollars, the amount of the credit shall be
1228 reduced by ten per cent for each ten thousand dollars, or fraction
1229 thereof, by which the taxpayer's Connecticut adjusted gross income
1230 exceeds said amount.

1231 (F) For taxable years commencing on or after January 1, 2008, but
1232 prior to January 1, 2011, in the case of any such taxpayer who files
1233 under the federal income tax for such taxable year as an unmarried
1234 individual whose Connecticut adjusted gross income exceeds fifty-six
1235 thousand five hundred dollars, the amount of the credit shall be
1236 reduced by ten per cent for each ten thousand dollars, or fraction
1237 thereof, by which the taxpayer's Connecticut adjusted gross income
1238 exceeds said amount.

1239 (G) For taxable years commencing on or after January 1, 2011, but
1240 prior to January 1, 2013, in the case of any such taxpayer who files
1241 under the federal income tax for such taxable year as an unmarried
1242 individual whose Connecticut adjusted gross income exceeds fifty-six
1243 thousand five hundred dollars, the amount of the credit shall be
1244 reduced by fifteen per cent for each ten thousand dollars, or fraction
1245 thereof, by which the taxpayer's Connecticut adjusted gross income
1246 exceeds said amount.

1247 (H) For taxable years commencing on or after January 1, 2013, but
1248 prior to January 1, 2014, in the case of any such taxpayer who files
1249 under the federal income tax for such taxable year as an unmarried
1250 individual whose Connecticut adjusted gross income exceeds sixty
1251 thousand five hundred dollars, the amount of the credit shall be
1252 reduced by fifteen per cent for each ten thousand dollars, or fraction
1253 thereof, by which the taxpayer's Connecticut adjusted gross income
1254 exceeds said amount.

1255 (I) For taxable years commencing on or after January 1, 2014, but
1256 prior to January 1, [2015] 2016, in the case of any such taxpayer who
1257 files under the federal income tax for such taxable year as an
1258 unmarried individual whose Connecticut adjusted gross income
1259 exceeds [~~sixty-two thousand five hundred~~] forty-seven thousand five
1260 hundred dollars, the amount of the credit shall be reduced by fifteen
1261 per cent for each ten thousand dollars, or fraction thereof, by which the
1262 taxpayer's Connecticut adjusted gross income exceeds said amount.

1263 (J) For taxable years commencing on or after January 1, [2015] 2016,
1264 in the case of any such taxpayer who files under the federal income tax
1265 for such taxable year as an unmarried individual whose Connecticut
1266 adjusted gross income exceeds [~~sixty-four thousand five hundred~~]
1267 forty-nine thousand five hundred dollars, the amount of the credit
1268 shall be reduced by fifteen per cent for each ten thousand dollars, or
1269 fraction thereof, by which the taxpayer's Connecticut adjusted gross
1270 income exceeds said amount.

1271 (2) In the case of any such taxpayer who files under the federal
1272 income tax for such taxable year as a married individual filing
1273 separately whose Connecticut adjusted gross income exceeds [~~fifty~~
1274 ~~thousand two hundred fifty~~] thirty-five thousand two hundred fifty
1275 dollars, the amount of the credit shall be reduced by fifteen per cent for
1276 each five thousand dollars, or fraction thereof, by which the taxpayer's
1277 Connecticut adjusted gross income exceeds said amount.

1278 (3) In the case of a taxpayer who files under the federal income tax
1279 for such taxable year as a head of household whose Connecticut
1280 adjusted gross income exceeds [seventy-eight thousand five hundred]
1281 fifty-four thousand five hundred dollars, the amount of the credit shall
1282 be reduced by fifteen per cent for each ten thousand dollars or fraction
1283 thereof, by which the taxpayer's Connecticut adjusted gross income
1284 exceeds said amount.

1285 (4) In the case of a taxpayer who files under federal income tax for
1286 such taxable year as married individuals filing jointly whose
1287 Connecticut adjusted gross income exceeds [one hundred thousand
1288 five hundred] seventy thousand five hundred dollars, the amount of
1289 the credit shall be reduced by fifteen per cent for each ten thousand
1290 dollars, or fraction thereof, by which the taxpayer's Connecticut
1291 adjusted gross income exceeds said amount.

1292 Sec. 71. Section 12-407e of the general statutes is repealed and the
1293 following is substituted in lieu thereof (*Effective July 1, 2015*):

1294 (a) (1) From the third Sunday in August until the Saturday next
1295 succeeding, inclusive, during the period beginning July 1, 2004, and
1296 ending June 30, 2015, the provisions of this chapter shall not apply to
1297 sales of any article of clothing or footwear intended to be worn on or
1298 about the human body the cost of which article to the purchaser is less
1299 than three hundred dollars.

1300 (2) On and after July 1, 2015, from the third Sunday in August until
1301 the Saturday next succeeding, inclusive, the provisions of this chapter
1302 shall not apply to sales of any article of clothing or footwear intended
1303 to be worn on or about the human body, the cost of which article to the
1304 purchaser is less than one hundred dollars.

1305 (b) For the purposes of this section, clothing or footwear shall not
1306 include (1) any special clothing or footwear primarily designed for
1307 athletic activity or protective use and which is not normally worn
1308 except when used for the athletic activity or protective use for which it

1309 was designed, and (2) jewelry, handbags, luggage, umbrellas, wallets,
1310 watches and similar items carried on or about the human body but not
1311 worn on the body in the manner characteristic of clothing intended for
1312 exemption under this section.

1313 Sec. 72. Subparagraph (H) of subdivision (1) of section 12-408 of the
1314 general statutes is repealed and the following is substituted in lieu
1315 thereof (*Effective July 1, 2015, and applicable to sales occurring on or after*
1316 *said date*):

1317 (H) With respect to the sale of (i) a motor vehicle for a sales price
1318 exceeding fifty thousand dollars, at a rate of seven and three-fourths
1319 per cent on the entire sales price, (ii) jewelry, whether real or imitation,
1320 for a sales price exceeding five thousand dollars, at a rate of seven and
1321 three-fourths per cent on the entire sales price, and (iii) an article of
1322 clothing or footwear intended to be worn on or about the human body,
1323 a handbag, luggage, umbrella, wallet or watch for a sales price
1324 exceeding one thousand dollars, at a rate of seven and three-fourths
1325 per cent on the entire sales price. For purposes of this subparagraph,
1326 "motor vehicle" has the meaning provided in section 14-1, but does not
1327 include a motor vehicle subject to the provisions of subparagraph (C)
1328 of this subdivision, a motor vehicle having a gross vehicle weight
1329 rating over twelve thousand five hundred pounds, or a motor vehicle
1330 having a gross vehicle weight rating of twelve thousand five hundred
1331 pounds or less that is not used for private passenger purposes, but is
1332 designed or used to transport merchandise, freight or persons in
1333 connection with any business enterprise and issued a commercial
1334 registration or more specific type of registration by the Department of
1335 Motor Vehicles;

1336 Sec. 73. Subparagraph (H) of subdivision (1) of section 12-411 of the
1337 general statutes is repealed and the following is substituted in lieu
1338 thereof (*Effective July 1, 2015, and applicable to sales occurring on or after*
1339 *said date*):

1340 (H) With respect to the sale of (i) a motor vehicle for a sales price
1341 exceeding fifty thousand dollars, at a rate of seven and three-fourths
1342 per cent on the entire sales price, (ii) jewelry, whether real or imitation,
1343 for a sales price exceeding five thousand dollars, at a rate of seven and
1344 three-fourths per cent on the entire sales price, and (iii) an article of
1345 clothing or footwear intended to be worn on or about the human body,
1346 a handbag, luggage, umbrella, wallet or watch for a sales price
1347 exceeding one thousand dollars, at a rate of seven and three-fourths
1348 per cent on the entire sales price. For purposes of this subparagraph,
1349 "motor vehicle" has the meaning provided in section 14-1, but does not
1350 include a motor vehicle subject to the provisions of subparagraph (C)
1351 of this subdivision, a motor vehicle having a gross vehicle weight
1352 rating over twelve thousand five hundred pounds, or a motor vehicle
1353 having a gross vehicle weight rating of twelve thousand five hundred
1354 pounds or less that is not used for private passenger purposes, but is
1355 designed or used to transport merchandise, freight or persons in
1356 connection with any business enterprise and issued a commercial
1357 registration or more specific type of registration by the Department of
1358 Motor Vehicles; and

1359 Sec. 74. Subdivision (1) of section 12-408 of the general statutes is
1360 repealed and the following is substituted in lieu thereof (*Effective from*
1361 *passage and applicable to sales occurring on or after October 1, 2015, and to*
1362 *sales of services that are billed to customers for a period that includes said*
1363 *October 1, 2015, date*):

1364 (1) (A) For the privilege of making any sales, as defined in
1365 subdivision (2) of subsection (a) of section 12-407, at retail, in this state
1366 for a consideration, a tax is hereby imposed on all retailers at the rate
1367 of six and thirty-five-hundredths per cent of the gross receipts of any
1368 retailer from the sale of all tangible personal property sold at retail or
1369 from the rendering of any services constituting a sale in accordance
1370 with subdivision (2) of subsection (a) of section 12-407, except, in lieu
1371 of said rate of six and thirty-five-hundredths per cent, the rates
1372 provided in subparagraphs (B) to (H), inclusive, of this subdivision;

1373 (B) At a rate of fifteen per cent with respect to each transfer of
1374 occupancy, from the total amount of rent received for such occupancy
1375 of any room or rooms in a hotel or lodging house for the first period
1376 not exceeding thirty consecutive calendar days;

1377 (C) With respect to the sale of a motor vehicle to any individual who
1378 is a member of the armed forces of the United States and is on full-time
1379 active duty in Connecticut and who is considered, under 50 App USC
1380 574, a resident of another state, or to any such individual and the
1381 spouse thereof, at a rate of four and one-half per cent of the gross
1382 receipts of any retailer from such sales, provided such retailer requires
1383 and maintains a declaration by such individual, prescribed as to form
1384 by the commissioner and bearing notice to the effect that false
1385 statements made in such declaration are punishable, or other evidence,
1386 satisfactory to the commissioner, concerning the purchaser's state of
1387 residence under 50 App USC 574;

1388 (D) (i) With respect to the sales of computer and data processing
1389 services occurring on or after July 1, 1997, and prior to July 1, 1998, at
1390 the rate of five per cent, on or after July 1, 1998, and prior to July 1,
1391 1999, at the rate of four per cent, on or after July 1, 1999, and prior to
1392 July 1, 2000, at the rate of three per cent, on or after July 1, 2000, and
1393 prior to July 1, 2001, at the rate of two per cent, on or after July 1, 2001,
1394 and prior to October 1, 2015, at the rate of one per cent, on or after
1395 October 1, 2015, and prior to October 1, 2016, at the rate of two per
1396 cent, on or after October 1, 2016, at the rate of three per cent, and (ii)
1397 with respect to sales of Internet access services, on and after July 1,
1398 2001, such services shall be exempt from such tax;

1399 (E) (i) With respect to the sales of labor that is otherwise taxable
1400 under subparagraph (C) or (G) of subdivision (2) of subsection (a) of
1401 section 12-407 on existing vessels and repair or maintenance services
1402 on vessels occurring on and after July 1, 1999, such services shall be
1403 exempt from such tax;

1404 (ii) With respect to the sale of a vessel, such sale shall be exempt
1405 from such tax provided such vessel is docked in this state for sixty or
1406 fewer days in a calendar year;

1407 (F) With respect to patient care services for which payment is
1408 received by the hospital on or after July 1, 1999, and prior to July 1,
1409 2001, at the rate of five and three-fourths per cent and on and after July
1410 1, 2001, such services shall be exempt from such tax;

1411 (G) With respect to the rental or leasing of a passenger motor
1412 vehicle for a period of thirty consecutive calendar days or less, at a rate
1413 of nine and thirty-five-hundredths per cent;

1414 (H) With respect to the sale of (i) a motor vehicle for a sales price
1415 exceeding fifty thousand dollars, at a rate of seven per cent on the
1416 entire sales price, (ii) jewelry, whether real or imitation, for a sales
1417 price exceeding five thousand dollars, at a rate of seven per cent on the
1418 entire sales price, and (iii) an article of clothing or footwear intended to
1419 be worn on or about the human body, a handbag, luggage, umbrella,
1420 wallet or watch for a sales price exceeding one thousand dollars, at a
1421 rate of seven per cent on the entire sales price. For purposes of this
1422 subparagraph, "motor vehicle" has the meaning provided in section 14-
1423 1, but does not include a motor vehicle subject to the provisions of
1424 subparagraph (C) of this subdivision, a motor vehicle having a gross
1425 vehicle weight rating over twelve thousand five hundred pounds, or a
1426 motor vehicle having a gross vehicle weight rating of twelve thousand
1427 five hundred pounds or less that is not used for private passenger
1428 purposes, but is designed or used to transport merchandise, freight or
1429 persons in connection with any business enterprise and issued a
1430 commercial registration or more specific type of registration by the
1431 Department of Motor Vehicles;

1432 (I) The rate of tax imposed by this chapter shall be applicable to all
1433 retail sales upon the effective date of such rate, except that a new rate
1434 which represents an increase in the rate applicable to the sale shall not

1435 apply to any sales transaction wherein a binding sales contract without
1436 an escalator clause has been entered into prior to the effective date of
1437 the new rate and delivery is made within ninety days after the effective
1438 date of the new rate. For the purposes of payment of the tax imposed
1439 under this section, any retailer of services taxable under subparagraph
1440 (I) of subdivision (2) of subsection (a) of section 12-407, who computes
1441 taxable income, for purposes of taxation under the Internal Revenue
1442 Code of 1986, or any subsequent corresponding internal revenue code
1443 of the United States, as from time to time amended, on an accounting
1444 basis which recognizes only cash or other valuable consideration
1445 actually received as income and who is liable for such tax only due to
1446 the rendering of such services may make payments related to such tax
1447 for the period during which such income is received, without penalty
1448 or interest, without regard to when such service is rendered; [and]

1449 (J) For calendar quarters ending on or after September 30, 2011,
1450 except for calendar quarters ending on or after July 1, 2016, but prior to
1451 July 1, 2017, the commissioner shall deposit into the regional planning
1452 incentive account, established pursuant to section 4-66k, six and seven-
1453 tenths per cent of the amounts received by the state from the tax
1454 imposed under subparagraph (B) of this subdivision and ten and
1455 seven-tenths per cent of the amounts received by the state from the tax
1456 imposed under subparagraph (G) of this subdivision; [.]

1457 (K) (1) Notwithstanding the provisions of this section, for calendar
1458 quarters ending on or after December 31, 2015, but prior to July 1, 2016,
1459 the commissioner shall deposit into the municipal revenue sharing
1460 account established pursuant to section 4-66l four and seven-tenths per
1461 cent of the amounts received by the state from the tax imposed under
1462 subparagraph (A) of this subdivision;

1463 (2) For calendar quarters ending on or after July 1, 2016, but prior to
1464 July 1, 2017, the commissioner shall deposit into the municipal revenue
1465 sharing account established pursuant to section 4-66l six and three-
1466 tenths per cent of the amounts received by the state from the tax

1467 imposed under subparagraph (A) of this subdivision;

1468 (3) For calendar quarters ending on or after July 1, 2017, the
1469 commissioner shall deposit into the municipal revenue sharing
1470 account established pursuant to section 4-66l seven and nine-tenths per
1471 cent of the amounts received by the state from the tax imposed under
1472 subparagraph (A) of this subdivision; and

1473 (L) (1) Notwithstanding the provisions of this section, for calendar
1474 quarters ending on or after December 31, 2015, but prior to July 1, 2016,
1475 the commissioner shall deposit into the Special Transportation Fund
1476 established under section 13b-68 four and seven-tenths per cent of the
1477 amounts received by the state from the tax imposed under
1478 subparagraph (A) of this subdivision;

1479 (2) For calendar quarters ending on or after July 1, 2016, but prior to
1480 July 1, 2017, the commissioner shall deposit into the Special
1481 Transportation Fund established under section 13b-68 six and three-
1482 tenths per cent of the amounts received by the state from the tax
1483 imposed under subparagraph (A) of this subdivision; and

1484 (3) For calendar quarters ending on or after July 1, 2017, the
1485 commissioner shall deposit into the Special Transportation Fund
1486 established under section 13b-68 seven and nine-tenths per cent of the
1487 amounts received by the state from the tax imposed under
1488 subparagraph (A) of this subdivision.

1489 Sec. 75. Subdivision (37) of subsection (a) of section 12-407 of the
1490 general statutes is repealed and the following is substituted in lieu
1491 thereof (*Effective July 1, 2015, and applicable to sales occurring on or after*
1492 *said date, and to sales of services that are billed to customers for a period that*
1493 *includes said July 1, 2015, date):*

1494 (37) "Services" for purposes of subdivision (2) of this subsection,
1495 means:

1496 (A) Computer and data processing services, including, but not
1497 limited to, time, programming, code writing, modification of existing
1498 programs, feasibility studies and installation and implementation of
1499 software programs and systems even where such services are rendered
1500 in connection with the development, creation or production of canned
1501 or custom software or the license of custom software; [, and exclusive
1502 of services rendered in connection with the creation, development
1503 hosting or maintenance of all or part of a web site which is part of the
1504 graphical, hypertext portion of the Internet, commonly referred to as
1505 the World Wide Web;]

1506 (B) Credit information and reporting services;

1507 (C) Services by employment agencies and agencies providing
1508 personnel services;

1509 (D) Private investigation, protection, patrol work, watchman and
1510 armored car services, exclusive of (i) services of off-duty police officers
1511 and off-duty firefighters, and (ii) coin and currency services provided
1512 to a financial services company by or through another financial
1513 services company. For purposes of this subparagraph, "financial
1514 services company" has the same meaning as provided under
1515 subparagraphs (A) to (H), inclusive, of subdivision (6) of subsection (a)
1516 of section 12-218b, as amended by this act;

1517 (E) Painting and lettering services;

1518 (F) Photographic studio services;

1519 (G) Telephone answering services;

1520 (H) Stenographic services;

1521 (I) Services to industrial, commercial or income-producing real
1522 property, including, but not limited to, such services as management,
1523 electrical, plumbing, painting and carpentry, provided
1524 income-producing property shall not include property used

1525 exclusively for residential purposes in which the owner resides and
1526 which contains no more than three dwelling units, or a housing facility
1527 for low and moderate income families and persons owned or operated
1528 by a nonprofit housing organization, as defined in subdivision (29) of
1529 section 12-412;

1530 (J) Business analysis, management, management consulting and
1531 public relations services, excluding (i) any environmental consulting
1532 services, (ii) any training services provided by an institution of higher
1533 education licensed or accredited by the Board of Regents for Higher
1534 Education or Office of Higher Education pursuant to sections 10a-35a
1535 and 10a-34, respectively, and (iii) on and after January 1, 1994, any
1536 business analysis, management, management consulting and public
1537 relations services when such services are rendered in connection with
1538 an aircraft leased or owned by a certificated air carrier or in connection
1539 with an aircraft which has a maximum certificated take-off weight of
1540 six thousand pounds or more;

1541 (K) Services providing "piped-in" music to business or professional
1542 establishments;

1543 (L) Flight instruction and chartering services by a certificated air
1544 carrier on an aircraft, the use of which for such purposes, but for the
1545 provisions of subdivision (4) of section 12-410 and subdivision (12) of
1546 section 12-411, would be deemed a retail sale and a taxable storage or
1547 use, respectively, of such aircraft by such carrier;

1548 (M) Motor vehicle repair services, including any type of repair,
1549 painting or replacement related to the body or any of the operating
1550 parts of a motor vehicle;

1551 (N) Motor vehicle parking, including the provision of space, other
1552 than metered space, in a lot having thirty or more spaces, excluding [(i)
1553 space in a seasonal parking lot provided by a person who is exempt
1554 from taxation under this chapter pursuant to subdivision (1), (5) or (8)
1555 of section 12-412, (ii) space in a parking lot owned or leased under the

1556 terms of a lease of not less than ten years' duration and operated by an
1557 employer for the exclusive use of its employees, and (iii)] space in
1558 municipally-operated railroad parking facilities in municipalities
1559 located within an area of the state designated as a severe
1560 nonattainment area for ozone under the federal Clean Air Act or space
1561 in a railroad parking facility in a municipality located within an area of
1562 the state designated as a severe nonattainment area for ozone under
1563 the federal Clean Air Act owned or operated by the state on or after
1564 April 1, 2000;

1565 (O) Radio or television repair services;

1566 (P) Furniture reupholstering and repair services;

1567 (Q) Repair services to any electrical or electronic device, including,
1568 but not limited to, equipment used for purposes of refrigeration or
1569 air-conditioning;

1570 (R) Lobbying or consulting services for purposes of representing the
1571 interests of a client in relation to the functions of any governmental
1572 entity or instrumentality;

1573 (S) Services of the agent of any person in relation to the sale of any
1574 item of tangible personal property for such person, exclusive of the
1575 services of a consignee selling works of art, as defined in subsection (b)
1576 of section 12-376c, or articles of clothing or footwear intended to be
1577 worn on or about the human body other than (i) any special clothing
1578 or footwear primarily designed for athletic activity or protective use
1579 and which is not normally worn except when used for the athletic
1580 activity or protective use for which it was designed, and (ii) jewelry,
1581 handbags, luggage, umbrellas, wallets, watches and similar items
1582 carried on or about the human body but not worn on the body, under
1583 consignment, exclusive of services provided by an auctioneer;

1584 (T) Locksmith services;

1585 (U) Advertising or public relations services, including layout, art
1586 direction, graphic design, mechanical preparation or production
1587 supervision, not related to the development of media advertising or
1588 cooperative direct mail advertising;

1589 (V) Landscaping and horticulture services;

1590 (W) Window cleaning services;

1591 (X) Maintenance services;

1592 (Y) Janitorial services;

1593 (Z) Exterminating services;

1594 (AA) Swimming pool cleaning and maintenance services;

1595 (BB) Miscellaneous personal services included in industry group 729
1596 in the Standard Industrial Classification Manual, United States Office
1597 of Management and Budget, 1987 edition, or U.S. industry 532220,
1598 812191, 812199 or 812990 in the North American Industrial
1599 Classification System United States Manual, United States Office of
1600 Management and Budget, 1997 edition, exclusive of (i) services
1601 rendered by massage therapists licensed pursuant to chapter 384a, and
1602 (ii) services rendered by an electrologist licensed pursuant to chapter
1603 388;

1604 (CC) Any repair or maintenance service to any item of tangible
1605 personal property including any contract of warranty or service related
1606 to any such item;

1607 (DD) Business analysis, management or managing consulting
1608 services rendered by a general partner, or an affiliate thereof, to a
1609 limited partnership, provided (i) the general partner, or an affiliate
1610 thereof, is compensated for the rendition of such services other than
1611 through a distributive share of partnership profits or an annual
1612 percentage of partnership capital or assets established in the limited

1613 partnership's offering statement, and (ii) the general partner, or an
1614 affiliate thereof, offers such services to others, including any other
1615 partnership. As used in this subparagraph "an affiliate of a general
1616 partner" means an entity which is directly or indirectly owned fifty per
1617 cent or more in common with a general partner;

1618 (EE) Notwithstanding the provisions of section 12-412, as amended
1619 by this act, except subdivision (87) of said section 12-412, patient care
1620 services, as defined in subdivision (29) of this subsection by a hospital,
1621 except that "sale" and "selling" does not include such patient care
1622 services for which payment is received by the hospital during the
1623 period commencing July 1, 2001, and ending June 30, 2003;

1624 (FF) Health and athletic club services, exclusive of (i) any such
1625 services provided without any additional charge which are included in
1626 any dues or initiation fees paid to any such club, which dues or fees
1627 are subject to tax under section 12-543, and (ii) any such services
1628 provided by a municipality or an organization that is described in
1629 Section 501(c) of the Internal Revenue Code of 1986, or any subsequent
1630 corresponding internal revenue code of the United States, as from time
1631 to time amended;

1632 (GG) Motor vehicle storage services, including storage of motor
1633 homes, campers and camp trailers, other than the furnishing of space
1634 as described in subparagraph (P) of subdivision (2) of this subsection;

1635 (HH) Packing and crating services, other than those provided in
1636 connection with the sale of tangible personal property by the retailer of
1637 such property;

1638 (II) Motor vehicle towing and road services, other than motor
1639 vehicle repair services;

1640 (JJ) Intrastate transportation services provided by livery services,
1641 including limousines, community cars or vans, with a driver. Intrastate
1642 transportation services shall not include transportation by taxicab,

1643 motor bus, ambulance or ambulette, scheduled public transportation,
1644 nonemergency medical transportation provided under the Medicaid
1645 program, paratransit services provided by agreement or arrangement
1646 with the state or any political subdivision of the state, dial-a-ride
1647 services or services provided in connection with funerals;

1648 (KK) Pet grooming and pet boarding services, except if such services
1649 are provided as an integral part of professional veterinary services,
1650 and pet obedience services;

1651 (LL) Services in connection with a cosmetic medical procedure. For
1652 purposes of this subparagraph, "cosmetic medical procedure" means
1653 any medical procedure performed on an individual that is directed at
1654 improving the individual's appearance and that does not meaningfully
1655 promote the proper function of the body or prevent or treat illness or
1656 disease. "Cosmetic medical procedure" includes, but is not limited, to
1657 cosmetic surgery, hair transplants, cosmetic injections, cosmetic soft
1658 tissue fillers, dermabrasion and chemical peel, laser hair removal, laser
1659 skin resurfacing, laser treatment of leg veins [] and sclerotherapy.
1660 "Cosmetic medical procedure" does not include reconstructive surgery.
1661 "Reconstructive surgery" includes any surgery performed on abnormal
1662 structures caused by or related to congenital defects, developmental
1663 abnormalities, trauma, infection, tumors or disease, including
1664 procedures to improve function or give a more normal appearance;

1665 (MM) Manicure services, pedicure services and all other nail
1666 services, regardless of where performed, including airbrushing, fills,
1667 full sets, nail sculpting, paraffin treatments and polishes;

1668 (NN) Spa services, regardless of where performed, including body
1669 waxing and wraps, peels, scrubs and facials; and

1670 (OO) Car wash services, excluding coin-operated car washes.

1671 Sec. 76. Subparagraph (E) of subdivision (1) of section 12-411 of the
1672 general statutes is repealed and the following is substituted in lieu

1673 thereof (*Effective October 1, 2015, and applicable to sales occurring on or*
1674 *after said date, and to sales of services that are billed to customers for a period*
1675 *that includes said date*):

1676 (E) (i) With respect to the acceptance or receipt in this state of
1677 computer and data processing services purchased from any retailer for
1678 consumption or use in this state occurring on or after July 1, 1997, and
1679 prior to July 1, 1998, at the rate of five per cent of such services, on or
1680 after July 1, 1998, and prior to July 1, 1999, at the rate of four per cent of
1681 such services, on or after July 1, 1999, and prior to July 1, 2000, at the
1682 rate of three per cent of such services, on or after July 1, 2000, and prior
1683 to July 1, 2001, at the rate of two per cent of such services, on and after
1684 July 1, 2001, and prior to October 1, 2015, at the rate of one per cent of
1685 such services, on or after October 1, 2015, at the rate of two and one-
1686 half per cent, and (ii) with respect to the acceptance or receipt in this
1687 state of Internet access services, on or after July 1, 2001, and prior to
1688 October 1, 2015, such services shall be exempt from tax;

1689 Sec. 77. Subdivision (5) of section 12-412 of the general statutes is
1690 repealed and the following is substituted in lieu thereof (*Effective July*
1691 *1, 2015*):

1692 (5) (A) Sales of tangible personal property or services to and by
1693 nonprofit charitable hospitals in this state, nonprofit nursing homes,
1694 nonprofit rest homes and nonprofit residential care homes licensed by
1695 the state pursuant to chapter 368v for the exclusive purposes of such
1696 institutions except any such service transaction as described in
1697 subparagraph (N) or (EE) of subdivision (37) of subsection (a) of
1698 section 12-407, as amended by this act.

1699 (B) Sales of tangible personal property by any organization that is
1700 exempt from federal income tax under Section 501(a) of the Internal
1701 Revenue Code of 1986, or any subsequent corresponding internal
1702 revenue code of the United States, as from time to time amended, and
1703 that the United States Treasury Department has expressly determined,

1704 by letter, to be an organization that is described in Section 501(c)(3) of
1705 said internal revenue code, which sales are made on the premises of a
1706 hospital.

1707 (C) For the fiscal years ending June 30, 2015, to June 30, 2017,
1708 inclusive, the sales of tangible personal property or services to and by
1709 an acute care hospital, operating as a sole community hospital in this
1710 state for the exclusive purposes of such sole community hospital. For
1711 purposes of this subparagraph, "sole community hospital" has the
1712 same meaning as "sole community hospital", as described in 42 CFR
1713 412.92, as amended from time to time.

1714 Sec. 78. Section 30-22 of the general statutes is repealed and the
1715 following is substituted in lieu thereof (*Effective July 1, 2015*):

1716 (a) A restaurant permit shall allow the retail sale of alcoholic liquor
1717 to be consumed on the premises of a restaurant. A restaurant patron
1718 shall be allowed to remove one unsealed bottle of wine for off-
1719 premises consumption provided the patron has purchased such bottle
1720 of wine at such restaurant and has purchased a full course meal at
1721 such restaurant and consumed a portion of the bottle of wine with
1722 such meal on such restaurant premises. For the purposes of this
1723 section, "full course meal" means a diversified selection of food which
1724 ordinarily cannot be consumed without the use of tableware and
1725 which cannot be conveniently consumed while standing or walking. A
1726 restaurant permit, with prior approval of the Department of Consumer
1727 Protection, shall allow alcoholic liquor to be served at tables in outside
1728 areas which are screened or not screened from public view where
1729 permitted by fire, zoning and health regulations. If not required by
1730 fire, zoning or health regulations, a fence or wall enclosing such
1731 outside areas shall not be required by the Department of Consumer
1732 Protection. No fence or wall used to enclose such outside areas shall be
1733 less than thirty inches high. Such permit shall also authorize the sale at
1734 retail from the premises of sealed containers supplied and filled by the
1735 permittee with draught beer for consumption off the premises. Such

1736 sales shall be conducted only during the hours a package store is
1737 permitted to sell alcoholic liquor under the provisions of subsection (d)
1738 of section 30-91, as amended by this act. Not more than four liters of
1739 such beer shall be sold to any person on any day on which the sale of
1740 alcoholic liquor is authorized under the provisions of subsection (d) of
1741 section 30-91, as amended by this act. No holder of a manufacturer
1742 permit, out-of-state shipper's permit or wholesaler permit shall supply
1743 to the holder of a restaurant permit the containers permitted to be sold
1744 for consumption off the premises under this section or any draught
1745 system components other than tapping accessories. The annual fee for
1746 a restaurant permit shall be one thousand four hundred fifty dollars.

1747 (b) A restaurant permit for beer shall allow the retail sale of beer
1748 and of cider not exceeding six per cent of alcohol by volume to be
1749 consumed on the premises of a restaurant. Such permit shall also
1750 authorize the sale at retail from the premises of sealed containers
1751 supplied by the permittee of draught beer for consumption off the
1752 premises. Such sales shall be conducted only during the hours a
1753 package store is permitted to sell alcoholic liquor under the provisions
1754 of subsection (d) of section 30-91, as amended by this act. Not more
1755 than four liters of such beer shall be sold to any person on any day on
1756 which the sale of alcoholic liquor is authorized under the provisions of
1757 subsection (d) of section 30-91, as amended by this act. The annual fee
1758 for a restaurant permit for beer shall be three hundred dollars.

1759 (c) A restaurant permit for wine and beer shall allow the retail sale
1760 of wine and beer and of cider not exceeding six per cent of alcohol by
1761 volume to be consumed on the premises of the restaurant. A restaurant
1762 patron may remove one unsealed bottle of wine for off-premises
1763 consumption provided the patron has purchased a full course meal
1764 and consumed a portion of the bottle of wine with such meal on the
1765 restaurant premises. Such permit shall also authorize the sale at retail
1766 from the premises of sealed containers supplied by the permittee of
1767 draught beer for consumption off the premises. Such sales shall be
1768 conducted only during the hours a package store is permitted to sell

1769 alcoholic liquor under the provisions of subsection (d) of section 30-91,
1770 as amended by this act. Not more than four liters of such beer shall be
1771 sold to any person on any day on which the sale of alcoholic liquor is
1772 authorized under the provisions of subsection (d) of section 30-91, as
1773 amended by this act. The annual fee for a restaurant permit for wine
1774 and beer shall be seven hundred dollars.

1775 (d) Repealed by P.A. 77-112, S. 1.

1776 (e) A partially consumed bottle of wine that is to be removed from
1777 the premises pursuant to subsection (a) or (c) of this section shall be
1778 securely sealed and placed in a bag by the permittee or permittee's
1779 agent or employee prior to removal from the premises.

1780 (f) "Restaurant" means space, in a suitable and permanent building,
1781 kept, used, maintained, advertised and held out to the public to be a
1782 place where hot meals are regularly served, but which has no sleeping
1783 accommodations for the public and which shall be provided with an
1784 adequate and sanitary kitchen and dining room and employs at all
1785 times an adequate number of employees.

1786 Sec. 79. Section 30-22a of the general statutes is repealed and the
1787 following is substituted in lieu thereof (*Effective July 1, 2015*):

1788 (a) A cafe permit shall allow the retail sale of alcoholic liquor to be
1789 consumed on the premises of a cafe. Premises operated under a cafe
1790 permit shall regularly keep food available for sale to its customers for
1791 consumption on the premises. The availability of sandwiches, soups or
1792 other foods, whether fresh, processed, precooked or frozen, shall be
1793 deemed compliance with this requirement. The licensed premises shall
1794 at all times comply with all the regulations of the local department of
1795 health. Nothing herein shall be construed to require that any food be
1796 sold or purchased with any liquor, nor shall any rule, regulation or
1797 standard be promulgated or enforced requiring that the sale of food be
1798 substantial or that the receipts of the business other than from the sale
1799 of liquor equal any set percentage of total receipts from sales made

1800 therein. A cafe permit shall allow, with the prior approval of the
1801 Department of Consumer Protection, alcoholic liquor to be served at
1802 tables in outside areas that are screened or not screened from public
1803 view where permitted by fire, zoning and health regulations. If not
1804 required by fire, zoning or health regulations, a fence or wall enclosing
1805 such outside areas shall not be required by the Department of
1806 Consumer Protection. No fence or wall used to enclose such outside
1807 areas shall be less than thirty inches high. Such permit shall also
1808 authorize the sale at retail from the premises of sealed containers
1809 supplied by the permittee of draught beer for consumption off the
1810 premises. Such sales shall be conducted only during the hours a
1811 package store is permitted to sell alcoholic liquor under the provisions
1812 of subsection (d) of section 30-91, as amended by this act. Not more
1813 than four liters of such beer shall be sold to any person on any day on
1814 which the sale of alcoholic liquor is authorized under the provisions of
1815 subsection (d) of section 30-91, as amended by this act. The annual fee
1816 for a cafe permit shall be two thousand dollars.

1817 (b) (1) A cafe patron may remove one unsealed bottle of wine for
1818 off-premises consumption provided the patron has purchased a full
1819 course meal and consumed a portion of the wine with such meal on
1820 the cafe premises. For purposes of this section, "full course meal"
1821 means a diversified selection of food which ordinarily cannot be
1822 consumed without the use of tableware and which cannot be
1823 conveniently consumed while standing or walking.

1824 (2) A partially consumed bottle of wine that is to be removed from
1825 the premises pursuant to this subsection shall be securely sealed and
1826 placed in a bag by the permittee or the permittee's agent or employee
1827 prior to removal from the premises.

1828 (c) As used in this section, "cafe" means space in a suitable and
1829 permanent building, kept, used, maintained, advertised and held out
1830 to the public to be a place where alcoholic liquor and food is served for
1831 sale at retail for consumption on the premises but which does not

1832 necessarily serve hot meals; it shall have no sleeping accommodations
1833 for the public and need not necessarily have a kitchen or dining room
1834 but shall have employed therein at all times an adequate number of
1835 employees.

1836 Sec. 80. Section 30-26 of the general statutes is repealed and the
1837 following is substituted in lieu thereof (*Effective July 1, 2015*):

1838 A tavern permit shall allow the retail sale of beer and of cider not
1839 exceeding six per cent of alcohol by volume and wine to be consumed
1840 on the premises of a tavern with or without the sale of food. "Tavern"
1841 means a place where beer and wine are sold under a tavern permit.
1842 Such permit shall also authorize the sale at retail from the premises of
1843 sealed containers supplied by the permittee of draught beer for
1844 consumption off the premises. Such sales shall be conducted only
1845 during the hours a package store is permitted to sell alcoholic liquor
1846 under the provisions of subsection (d) of section 30-91, as amended by
1847 this act. Not more than four liters of such beer shall be sold to any
1848 person on any day on which the sale of alcoholic liquor is authorized
1849 under the provisions of subsection (d) of section 30-91, as amended by
1850 this act. The annual fee for a tavern permit shall be three hundred
1851 dollars.

1852 Sec. 81. Section 30-48a of the general statutes is repealed and the
1853 following is substituted in lieu thereof (*Effective July 1, 2015*):

1854 (a) No person, and no backer as defined in section 30-1, shall, except
1855 as [hereinafter] provided in this section, acquire an interest in more
1856 than [three] four alcoholic beverage retail permits, except that on and
1857 after July 1, 2016, such person or backer may acquire an interest in no
1858 more than five alcoholic beverage retail permits, but nothing [herein]
1859 in this section shall (1) require any such person who had, on June 8,
1860 1981, such interest in more than two such permits to surrender,
1861 dispose of or release his or her interest in any such permit or permits
1862 nor shall it affect his or her right to continue to hold, use and renew

1863 such permits, or (2) prohibit any such person who had, on June 8, 1981,
1864 such interest in more than two such permits from transferring his or
1865 her interest in such permits by inter vivos or testamentary disposition,
1866 including living trusts, to his or her spouse or child, or such spouse's
1867 or child's living trust or prohibit such spouse or child from accepting
1868 such a transfer notwithstanding that such spouse or child may already
1869 hold another permit issued under the provisions of this chapter. Any
1870 such permit so transferred may be renewed by such transferee under
1871 the provisions of section 30-14a. Except as provided in subdivision (1)
1872 of this subsection, a person shall be deemed to acquire an interest in a
1873 retail permit if an interest is owned by such person, such person's
1874 spouse, children, partners, or an estate, trust, or corporation controlled
1875 by such person or such person's spouse, children, or any combination
1876 thereof. The provisions of this subsection shall apply to any such
1877 interest without regard to whether such interest is a controlling
1878 interest. For the purposes of this subsection, "person" means (A) an
1879 individual, (B) a corporation or any subsidiary of a corporation, or (C)
1880 any combination of corporations or individuals any of whom, or any
1881 combination of whom, owns or controls, directly or indirectly, more
1882 than five per cent of any entity which is a backer as defined in said
1883 section 30-1.

1884 (b) A retail permit for the purposes of subsection (a) of this section
1885 means a package store liquor permit or a druggist liquor permit.

1886 (c) Membership in any organization which is or may become the
1887 holder of a club permit shall not constitute acquisition of an interest in
1888 a retail permit.

1889 (d) Any person who violates any provision of this section or of any
1890 regulation [issued] adopted pursuant [hereto] to this section shall be
1891 fined not less than fifty dollars nor more than two hundred fifty
1892 dollars and any permit issued in violation of this section shall be
1893 revoked.

1894 Sec. 82. Section 30-91 of the general statutes is repealed and the
1895 following is substituted in lieu thereof (*Effective July 1, 2015*):

1896 (a) The sale or the dispensing or consumption or the presence in
1897 glasses or other receptacles suitable to permit the consumption of
1898 alcoholic liquor by an individual in places operating under hotel
1899 permits, restaurant permits, cafe permits, restaurant permits for
1900 catering establishments, bowling establishment permits, racquetball
1901 facility permits, club permits, coliseum permits, coliseum concession
1902 permits, special sporting facility restaurant permits, special sporting
1903 facility employee recreational permits, special sporting facility guest
1904 permits, special sporting facility concession permits, special sporting
1905 facility bar permits, golf country club permits, nonprofit public
1906 museum permits, university permits, airport restaurant permits,
1907 airport bar permits, airport airline club permits, tavern permits, a
1908 manufacturer permit for a brew pub, manufacturer permits for beer
1909 and brew pubs, casino permits, caterer liquor permits and charitable
1910 organization permits shall be unlawful on: (1) Monday, Tuesday,
1911 Wednesday, Thursday and Friday between the hours of one o'clock
1912 a.m. and nine o'clock a.m.; (2) Saturday between the hours of two
1913 o'clock a.m. and nine o'clock a.m.; (3) Sunday between the hours of
1914 two o'clock a.m. and eleven o'clock a.m.; (4) Christmas, except (A) for
1915 alcoholic liquor that is served where food is also available during the
1916 hours otherwise permitted by this section for the day on which
1917 Christmas falls, and (B) by casino permittees at casinos, as defined in
1918 section 30-37k; and (5) January first between the hours of three o'clock
1919 a.m. and nine o'clock a.m., except that on any Sunday that is January
1920 first the prohibitions of this section shall be between the hours of three
1921 o'clock a.m. and eleven o'clock a.m.

1922 (b) Any town may, by vote of a town meeting or by ordinance,
1923 reduce the number of hours during which sales under subsection (a) of
1924 this section, except sales pursuant to an airport restaurant permit,
1925 airport bar permit or airport airline club permit, shall be permissible.
1926 In all cases when a town, either by vote of a town meeting or by

1927 ordinance, has acted on the sale of alcoholic liquor or the reduction of
1928 the number of hours when such sale is permissible, such action shall
1929 become effective on the first day of the month succeeding such action
1930 and no further action shall be taken until at least one year has elapsed
1931 since the previous action was taken.

1932 (c) Notwithstanding any provisions of subsections (a) and (b) of this
1933 section, such sale or dispensing or consumption or presence in glasses
1934 in places operating under a bowling establishment permit shall be
1935 unlawful before two p.m. on any day, except in that portion of the
1936 permit premises which is located in a separate room or rooms entry to
1937 which, from the bowling lane area of the establishment, is by means of
1938 a door or doors which shall remain closed at all times except to permit
1939 entrance and egress to and from the lane area. Any alcoholic liquor
1940 sold or dispensed in a place operating under a bowling establishment
1941 permit shall be served in containers such as, but not limited to, plastic
1942 or glass. Any town may, by vote of a town meeting or by ordinance,
1943 reduce the number of hours during which sales under this subsection
1944 shall be permissible.

1945 (d) The sale or dispensing of alcoholic liquor in places operating
1946 under package store permits, drug store permits, manufacturer
1947 permits for beer, manufacturer permits for beer and brew pubs or
1948 grocery store beer permits shall be unlawful on Thanksgiving Day,
1949 New Year's Day or Christmas; and such sale or dispensing of alcoholic
1950 liquor in places operating under package store permits, drug store
1951 permits, manufacturer permits for beer, manufacturer permits for beer
1952 and brew pubs and grocery store beer permits shall be unlawful on
1953 Sunday before ten o'clock a.m. and after [five] six o'clock p.m. and on
1954 any other day before eight o'clock a.m. and after [nine] ten o'clock p.m.
1955 It shall be unlawful for the holder of a manufacturer permit for a brew
1956 pub to sell beer for consumption off the premises on the days or hours
1957 prohibited by this subsection. Any town may, by a vote of a town
1958 meeting or by ordinance, reduce the number of hours during which
1959 such sale shall be permissible.

1960 (e) (1) In the case of any premises operating under a tavern permit,
1961 wherein, under the provisions of this section, the sale of alcoholic
1962 liquor is forbidden on certain days or hours of the day, or during the
1963 period when a tavern permit is suspended, it shall likewise be
1964 unlawful to keep such premises open to, or permit it to be occupied by,
1965 the public on such days or hours.

1966 (2) In the case of any premises operating under a cafe permit, it shall
1967 be unlawful to keep such premises open to, or permit such premises to
1968 be occupied by, the public between the hours of one o'clock a.m. and
1969 six o'clock a.m. on Monday, Tuesday, Wednesday, Thursday and
1970 Friday and between the hours of two o'clock a.m. and six o'clock a.m.
1971 on Saturday and Sunday or during any period of time when such
1972 permit is suspended, provided the sale or the dispensing or
1973 consumption of alcohol on such premises operating under such cafe
1974 permit shall be prohibited beyond the hours authorized for the sale or
1975 dispensing or consumption of alcohol for such premises under this
1976 section.

1977 (3) Notwithstanding any provision [in] of this chapter, in the case of
1978 any premises operating under a tavern or cafe permit, it shall be lawful
1979 for such premises to be open to, or be occupied by, the public when
1980 such premises is being used as a site for film, television, video or
1981 digital production eligible for a film production tax credit pursuant to
1982 section 12-217jj, as amended by this act, provided the sale or the
1983 dispensing or consumption of alcohol on such premises operating
1984 under such tavern or cafe permit shall be prohibited beyond the hours
1985 authorized for the sale or the dispensing or consumption of alcohol for
1986 such premises under this section.

1987 (f) The retail sale of wine and the tasting of free samples of wine by
1988 visitors and prospective retail customers of a permittee holding a
1989 manufacturer permit for a farm winery on the premises of such
1990 permittee shall be unlawful on Sunday before eleven o'clock a.m. and
1991 after [nine] ten o'clock p.m. and on any other day before ten o'clock

1992 a.m. and after [nine] ten o'clock p.m. Any town may, by vote of a town
1993 meeting or by ordinance, reduce the number of hours during which
1994 sales and the tasting of free samples of wine under this subsection shall
1995 be permissible.

1996 (g) Notwithstanding any provision of subsection (a) of this section,
1997 food or nonalcoholic beverages may be sold, dispensed or consumed
1998 in places operating under an airport restaurant permit, an airport bar
1999 permit or an airport airline club permit, at any time, as allowed by
2000 agreement between the state of Connecticut and its lessees or
2001 concessionaires.

2002 (h) The sale or the dispensing or consumption or the presence in
2003 glasses or other receptacles suitable to permit the consumption of
2004 alcoholic liquor by an individual in places operating under a nonprofit
2005 golf tournament permit shall be unlawful on any day prior to eleven
2006 o'clock a.m. and after [nine] ten o'clock p.m.

2007 (i) The tasting of free samples of beer by visitors of a permittee
2008 holding a manufacturing permit for beer on the premises of such
2009 permittee shall be unlawful on Sunday before eleven o'clock a.m. and
2010 after eight o'clock p.m. and on any other day before ten o'clock a.m.
2011 and after eight o'clock p.m. Nothing in this section shall be construed
2012 to limit the right of a holder of such permit to conduct manufacturing
2013 operations at any time. Any town may, by vote of a town meeting or
2014 ordinance, reduce the number of hours during which the tasting and
2015 free samples of beer under this subsection shall be permissible.

2016 (j) Nothing in this section shall be construed to require any
2017 permittee to continue the sale or dispensing of alcoholic liquor until
2018 the closing hour established under this section.

2019 (k) The retail sale of wine and the tasting of free samples of wine by
2020 visitors and prospective retail customers of a permittee holding a wine
2021 festival permit or an out-of-state entity wine festival permit issued
2022 pursuant to section 30-37l or 30-37m shall be unlawful on Sunday

2023 before eleven o'clock a.m. and after eight o'clock p.m., and on any
2024 other day before ten o'clock a.m. and after eight o'clock p.m. Any town
2025 may, by vote of a town meeting or by ordinance, reduce the number of
2026 hours during which the retail sale of wine and the tasting of free
2027 samples of wine pursuant to this subsection shall be permissible.

2028 (l) The sale of wine at a farmers' market by a permittee holding a
2029 farmers' market wine sales permit pursuant to subsection (a) of section
2030 30-37o shall be unlawful on any day before eight o'clock a.m. and after
2031 [nine] ten o'clock p.m., provided such permittee shall not sell such
2032 wine at a farmers' market at any time during such hours that the
2033 farmers' market is not open to the public. Any town may, by vote of a
2034 town meeting or by ordinance, reduce the number of hours during
2035 which sales of wine under this subsection shall be permissible.

2036 (m) Notwithstanding any provision of subsection (a) of this section,
2037 it shall be lawful for casino permittees at casinos, as defined in section
2038 30-37k, to allow the presence of alcoholic liquor in glasses or other
2039 receptacles suitable to permit the consumption thereof by an
2040 individual at any time on its gaming facility, as defined in subsection
2041 (a) of section 30-37k, provided such alcoholic liquor shall not be served
2042 to a patron of such casino during the hours specified in subsection (a)
2043 of this section. For purposes of this section, "receptacles suitable to
2044 permit the consumption of alcoholic liquor" shall not include bottles of
2045 distilled spirits or bottles of wine.

2046 Sec. 83. Subsection (b) of section 12-214 of the general statutes is
2047 repealed and the following is substituted in lieu thereof (*Effective from*
2048 *passage and applicable to income years commencing on or after January 1,*
2049 *2016*):

2050 (b) (1) With respect to income years commencing on or after January
2051 1, 1989, and prior to January 1, 1992, any company subject to the tax
2052 imposed in accordance with subsection (a) of this section shall pay, for
2053 each such income year, an additional tax in an amount equal to twenty

2054 per cent of the tax calculated under said subsection (a) for such income
2055 year, without reduction of the tax so calculated by the amount of any
2056 credit against such tax. The additional amount of tax determined
2057 under this subsection for any income year shall constitute a part of the
2058 tax imposed by the provisions of said subsection (a) and shall become
2059 due and be paid, collected and enforced as provided in this chapter.

2060 (2) With respect to income years commencing on or after January 1,
2061 1992, and prior to January 1, 1993, any company subject to the tax
2062 imposed in accordance with subsection (a) of this section shall pay, for
2063 each such income year, an additional tax in an amount equal to ten per
2064 cent of the tax calculated under said subsection (a) for such income
2065 year, without reduction of the tax so calculated by the amount of any
2066 credit against such tax. The additional amount of tax determined
2067 under this subsection for any income year shall constitute a part of the
2068 tax imposed by the provisions of said subsection (a) and shall become
2069 due and be paid, collected and enforced as provided in this chapter.

2070 (3) With respect to income years commencing on or after January 1,
2071 2003, and prior to January 1, 2004, any company subject to the tax
2072 imposed in accordance with subsection (a) of this section shall pay, for
2073 each such income year, an additional tax in an amount equal to twenty
2074 per cent of the tax calculated under said subsection (a) for such income
2075 year, without reduction of the tax so calculated by the amount of any
2076 credit against such tax. The additional amount of tax determined
2077 under this subsection for any income year shall constitute a part of the
2078 tax imposed by the provisions of said subsection (a) and shall become
2079 due and be paid, collected and enforced as provided in this chapter.

2080 (4) With respect to income years commencing on or after January 1,
2081 2004, and prior to January 1, 2005, any company subject to the tax
2082 imposed in accordance with subsection (a) of this section shall pay, for
2083 each such income year, an additional tax in an amount equal to
2084 twenty-five per cent of the tax calculated under said subsection (a) for
2085 such income year, without reduction of the tax so calculated by the

2086 amount of any credit against such tax, except that any company that
2087 pays the minimum tax of two hundred fifty dollars under section 12-
2088 219, as amended by this act, or 12-223c, as amended by this act, for
2089 such income year shall not be subject to the additional tax imposed by
2090 this subdivision. The additional amount of tax determined under this
2091 subdivision for any income year shall constitute a part of the tax
2092 imposed by the provisions of said subsection (a) and shall become due
2093 and be paid, collected and enforced as provided in this chapter.

2094 (5) With respect to income years commencing on or after January 1,
2095 2006, and prior to January 1, 2007, any company subject to the tax
2096 imposed in accordance with subsection (a) of this section shall pay,
2097 except when the tax so calculated is equal to two hundred fifty dollars,
2098 for each such income year, an additional tax in an amount equal to
2099 twenty per cent of the tax calculated under said subsection (a) for such
2100 income year, without reduction of the tax so calculated by the amount
2101 of any credit against such tax. The additional amount of tax
2102 determined under this subsection for any income year shall constitute
2103 a part of the tax imposed by the provisions of said subsection (a) and
2104 shall become due and be paid, collected and enforced as provided in
2105 this chapter.

2106 (6) (A) With respect to income years commencing on or after
2107 January 1, 2009, and prior to January 1, 2012, any company subject to
2108 the tax imposed in accordance with subsection (a) of this section shall
2109 pay, for each such income year, except when the tax so calculated is
2110 equal to two hundred fifty dollars, an additional tax in an amount
2111 equal to ten per cent of the tax calculated under said subsection (a) for
2112 such income year, without reduction of the tax so calculated by the
2113 amount of any credit against such tax. The additional amount of tax
2114 determined under this subsection for any income year shall constitute
2115 a part of the tax imposed by the provisions of said subsection (a) and
2116 shall become due and be paid, collected and enforced as provided in
2117 this chapter.

2118 (B) Any company whose gross income for the income year was less
2119 than one hundred million dollars shall not be subject to the additional
2120 tax imposed under subparagraph (A) of this subdivision. This
2121 exception shall not apply to companies filing a combined return for the
2122 income year under section 12-223a, as amended by this act, or a
2123 unitary return under subsection (d) of section 12-218d, as amended by
2124 this act.

2125 (7) (A) With respect to income years commencing on or after
2126 January 1, 2012, and prior to January 1, [2016] 2018, any company
2127 subject to the tax imposed in accordance with subsection (a) of this
2128 section shall pay, for each such income year, except when the tax so
2129 calculated is equal to two hundred fifty dollars, an additional tax in an
2130 amount equal to twenty per cent of the tax calculated under said
2131 subsection (a) for such income year, without reduction of the tax so
2132 calculated by the amount of any credit against such tax. The additional
2133 amount of tax determined under this subsection for any income year
2134 shall constitute a part of the tax imposed by the provisions of said
2135 subsection (a) and shall become due and be paid, collected and
2136 enforced as provided in this chapter.

2137 (B) Any company whose gross income for the income year was less
2138 than one hundred million dollars shall not be subject to the additional
2139 tax imposed under subparagraph (A) of this subdivision. This
2140 exception shall not apply to companies filing a combined return for the
2141 income year under section 12-223a, as amended by this act, or a
2142 unitary return under subsection (d) of section 12-218d, as amended by
2143 this act.

2144 (8) (A) With respect to the income year commencing January 1, 2018,
2145 any company subject to the tax imposed in accordance with subsection
2146 (a) of this section shall pay, for such income year, except when the tax
2147 so calculated is equal to two hundred fifty dollars, an additional tax in
2148 an amount equal to ten per cent of the tax calculated under said
2149 subsection (a) for such income year, without reduction of the tax so

2150 calculated by the amount of any credit against such tax. The additional
2151 amount of tax determined under this subsection for any income year
2152 shall constitute a part of the tax imposed by the provisions of said
2153 subsection (a) and shall become due and be paid, collected and
2154 enforced as provided in this chapter.

2155 (B) Any company whose gross income for the income year was less
2156 than one hundred million dollars shall not be subject to the additional
2157 tax imposed under subparagraph (A) of this subdivision. This
2158 exception shall not apply to companies filing a combined return for the
2159 income year under section 12-223a, as amended by this act, or a
2160 unitary return under subsection (d) of section 12-218d, as amended by
2161 this act.

2162 Sec. 84. Subsection (b) of section 12-219 of the general statutes is
2163 repealed and the following is substituted in lieu thereof (*Effective from*
2164 *passage and applicable to income years commencing on or after January 1,*
2165 *2016*):

2166 (b) (1) With respect to income years commencing on or after January
2167 1, 1989, and prior to January 1, 1992, the additional tax imposed on any
2168 company and calculated in accordance with subsection (a) of this
2169 section shall, for each such income year, except when the tax so
2170 calculated is equal to two hundred fifty dollars, be increased by adding
2171 thereto an amount equal to twenty per cent of the additional tax so
2172 calculated for such income year, without reduction of the additional
2173 tax so calculated by the amount of any credit against such tax. The
2174 increased amount of tax payable by any company under this section,
2175 as determined in accordance with this subsection, shall become due
2176 and be paid, collected and enforced as provided in this chapter.

2177 (2) With respect to income years commencing on or after January 1,
2178 1992, and prior to January 1, 1993, the additional tax imposed on any
2179 company and calculated in accordance with subsection (a) of this
2180 section shall, for each such income year, except when the tax so

2181 calculated is equal to two hundred fifty dollars, be increased by adding
2182 thereto an amount equal to ten per cent of the additional tax so
2183 calculated for such income year, without reduction of the tax so
2184 calculated by the amount of any credit against such tax. The increased
2185 amount of tax payable by any company under this section, as
2186 determined in accordance with this subsection, shall become due and
2187 be paid, collected and enforced as provided in this chapter.

2188 (3) With respect to income years commencing on or after January 1,
2189 2003, and prior to January 1, 2004, the additional tax imposed on any
2190 company and calculated in accordance with subsection (a) of this
2191 section shall, for each such income year, be increased by adding
2192 thereto an amount equal to twenty per cent of the additional tax so
2193 calculated for such income year, without reduction of the tax so
2194 calculated by the amount of any credit against such tax. The increased
2195 amount of tax payable by any company under this section, as
2196 determined in accordance with this subsection, shall become due and
2197 be paid, collected and enforced as provided in this chapter.

2198 (4) With respect to income years commencing on or after January 1,
2199 2004, and prior to January 1, 2005, the additional tax imposed on any
2200 company and calculated in accordance with subsection (a) of this
2201 section shall, for each such income year, be increased by adding
2202 thereto an amount equal to twenty-five per cent of the additional tax so
2203 calculated for such income year, without reduction of the tax so
2204 calculated by the amount of any credit against such tax, except that
2205 any company that pays the minimum tax of two hundred fifty dollars
2206 under this section or section 12-223c, as amended by this act, for such
2207 income year shall not be subject to such additional tax. The increased
2208 amount of tax payable by any company under this subdivision, as
2209 determined in accordance with this subsection, shall become due and
2210 be paid, collected and enforced as provided in this chapter.

2211 (5) With respect to income years commencing on or after January 1,
2212 2006, and prior to January 1, 2007, the additional tax imposed on any

2213 company and calculated in accordance with subsection (a) of this
2214 section shall, for each such income year, except when the tax so
2215 calculated is equal to two hundred fifty dollars, be increased by adding
2216 thereto an amount equal to twenty per cent of the additional tax so
2217 calculated for such income year, without reduction of the tax so
2218 calculated by the amount of any credit against such tax. The increased
2219 amount of tax payable by any company under this section, as
2220 determined in accordance with this subsection, shall become due and
2221 be paid, collected and enforced as provided in this chapter.

2222 (6) (A) With respect to income years commencing on or after
2223 January 1, 2009, and prior to January 1, 2012, the additional tax
2224 imposed on any company and calculated in accordance with
2225 subsection (a) of this section shall, for each such income year, except
2226 when the tax so calculated is equal to two hundred fifty dollars, be
2227 increased by adding thereto an amount equal to ten per cent of the
2228 additional tax so calculated for such income year, without reduction of
2229 the tax so calculated by the amount of any credit against such tax. The
2230 increased amount of tax payable by any company under this section,
2231 as determined in accordance with this subsection, shall become due
2232 and be paid, collected and enforced as provided in this chapter.

2233 (B) Any company whose gross income for the income year was less
2234 than one hundred million dollars shall not be subject to the additional
2235 tax imposed under subparagraph (A) of this subdivision. This
2236 exception shall not apply to companies filing a combined return for the
2237 income year under section 12-223a, as amended by this act, or a
2238 unitary return under subsection (d) of section 12-218d, as amended by
2239 this act.

2240 (7) (A) With respect to income years commencing on or after
2241 January 1, 2012, and prior to January 1, [2016] 2018, the additional tax
2242 imposed on any company and calculated in accordance with
2243 subsection (a) of this section shall, for each such income year, except
2244 when the tax so calculated is equal to two hundred fifty dollars, be

2245 increased by adding thereto an amount equal to twenty per cent of the
2246 additional tax so calculated for such income year, without reduction of
2247 the tax so calculated by the amount of any credit against such tax. The
2248 increased amount of tax payable by any company under this section,
2249 as determined in accordance with this subsection, shall become due
2250 and be paid, collected and enforced as provided in this chapter.

2251 (B) Any company whose gross income for the income year was less
2252 than one hundred million dollars shall not be subject to the additional
2253 tax imposed under subparagraph (A) of this subdivision. This
2254 exception shall not apply to companies filing a combined return for the
2255 income year under section 12-223a, as amended by this act, or a
2256 unitary return under subsection (d) of section 12-218d, as amended by
2257 this act.

2258 (8) (A) With respect to the income year commencing January 1, 2018,
2259 the additional tax imposed on any company and calculated in
2260 accordance with subsection (a) of this section shall, for such income
2261 year, except when the tax so calculated is equal to two hundred fifty
2262 dollars, be increased by adding thereto an amount equal to ten per cent
2263 of the additional tax so calculated for such income year, without
2264 reduction of the tax so calculated by the amount of any credit against
2265 such tax. The increased amount of tax payable by any company under
2266 this section, as determined in accordance with this subsection, shall
2267 become due and be paid, collected and enforced as provided in this
2268 chapter.

2269 (B) Any company whose gross income for the income year was less
2270 than one hundred million dollars shall not be subject to the additional
2271 tax imposed under subparagraph (A) of this subdivision. This
2272 exception shall not apply to companies filing a combined return for the
2273 income year under section 12-223a, as amended by this act, or a
2274 unitary return under subsection (d) of section 12-218d, as amended by
2275 this act.

2276 Sec. 85. Subsection (a) of section 12-211a of the general statutes is
2277 repealed and the following is substituted in lieu thereof (*Effective from*
2278 *passage and applicable to calendar years commencing on or after January 1,*
2279 *2015*):

2280 (a) (1) Notwithstanding any provision of the general statutes, and
2281 except as otherwise provided in subdivision (5) of this subsection or in
2282 subsection (b) of this section, the amount of tax credit or credits
2283 otherwise allowable against the tax imposed under this chapter for any
2284 calendar year shall not exceed seventy per cent of the amount of tax
2285 due from such taxpayer under this chapter with respect to such
2286 calendar year of the taxpayer prior to the application of such credit or
2287 credits.

2288 (2) For the calendar year commencing January 1, 2011, "type one tax
2289 credits" means tax credits allowable under section 12-217jj, as amended
2290 by this act, 12-217kk or 12-217ll; "type two tax credits" means tax
2291 credits allowable under section 38a-88a, as amended by this act; "type
2292 three tax credits" means tax credits that are not type one tax credits or
2293 type two tax credits; "thirty per cent threshold" means thirty per cent
2294 of the amount of tax due from a taxpayer under this chapter prior to
2295 the application of tax credit; "fifty-five per cent threshold" means fifty-
2296 five per cent of the amount of tax due from a taxpayer under this
2297 chapter prior to the application of tax credits; and "seventy per cent
2298 threshold" means seventy per cent of the amount of tax due from a
2299 taxpayer under this chapter prior to the application of tax credits.

2300 (3) For the calendar year commencing January 1, 2012, "type one tax
2301 credits" means the tax credit allowable under section 12-217ll; "type
2302 two tax credits" means tax credits allowable under section 38a-88a, as
2303 amended by this act; "type three tax credits" means tax credits that are
2304 not type one tax credits or type two tax credits; "thirty per cent
2305 threshold" means thirty per cent of the amount of tax due from a
2306 taxpayer under this chapter prior to the application of tax credit; "fifty-
2307 five per cent threshold" means fifty-five per cent of the amount of tax

2308 due from a taxpayer under this chapter prior to the application of tax
2309 credits; and "seventy per cent threshold" means seventy per cent of the
2310 amount of tax due from a taxpayer under this chapter prior to the
2311 application of tax credits.

2312 (4) For the calendar years commencing January 1, 2013, [and]
2313 January 1, 2014, January 1, 2015, and January 1, 2016, "type one tax
2314 credits" means the tax credit allowable under sections 12-217jj, as
2315 amended by this act, 12-217kk and 12-217ll; "type two tax credits"
2316 means tax credits allowable under section 38a-88a, as amended by this
2317 act; "type three tax credits" means tax credits that are not type one tax
2318 credits or type two tax credits; "thirty per cent threshold" means thirty
2319 per cent of the amount of tax due from a taxpayer under this chapter
2320 prior to the application of tax credit; "fifty-five per cent threshold"
2321 means fifty-five per cent of the amount of tax due from a taxpayer
2322 under this chapter prior to the application of tax credits; and "seventy
2323 per cent threshold" means seventy per cent of the amount of tax due
2324 from a taxpayer under this chapter prior to the application of tax
2325 credits.

2326 (5) For calendar years commencing on or after January 1, 2011, and
2327 prior to January 1, [2015] 2017, and subject to the provisions of
2328 subdivisions (2), (3) and (4) of this subsection, the amount of tax credit
2329 or credits otherwise allowable against the tax imposed under this
2330 chapter shall not exceed:

2331 (A) If the tax credit or credits being claimed by a taxpayer are type
2332 three tax credits only, thirty per cent of the amount of tax due from
2333 such taxpayer under this chapter with respect to said calendar years of
2334 the taxpayer prior to the application of such credit or credits.

2335 (B) If the tax credit or credits being claimed by a taxpayer are type
2336 one tax credits and type three tax credits, but not type two tax credits,
2337 fifty-five per cent of the amount of tax due from such taxpayer under
2338 this chapter with respect to said calendar years of the taxpayer prior to

2339 the application of such credit or credits, provided (i) type three tax
2340 credits shall be claimed before type one tax credits are claimed, (ii) the
2341 type three tax credits being claimed may not exceed the thirty per cent
2342 threshold, and (iii) the sum of the type one tax credits and the type
2343 three tax credits being claimed may not exceed the fifty-five per cent
2344 threshold.

2345 (C) If the tax credit or credits being claimed by a taxpayer are type
2346 two tax credits and type three tax credits, but not type one tax credits,
2347 seventy per cent of the amount of tax due from such taxpayer under
2348 this chapter with respect to said calendar years of the taxpayer prior to
2349 the application of such credit or credits, provided (i) type three tax
2350 credits shall be claimed before type two tax credits are claimed, (ii) the
2351 type three tax credits being claimed may not exceed the thirty per cent
2352 threshold, and (iii) the sum of the type two tax credits and the type
2353 three tax credits being claimed may not exceed the seventy per cent
2354 threshold.

2355 (D) If the tax credit or credits being claimed by a taxpayer are type
2356 one tax credits, type two tax credits and type three tax credits, seventy
2357 per cent of the amount of tax due from such taxpayer under this
2358 chapter with respect to said calendar years of the taxpayer prior to the
2359 application of such credits, provided (i) type three tax credits shall be
2360 claimed before type one tax credits or type two tax credits are claimed,
2361 and the type one tax credits shall be claimed before the type two tax
2362 credits are claimed, (ii) the type three tax credits being claimed may
2363 not exceed the thirty per cent threshold, (iii) the sum of the type one
2364 tax credits and the type three tax credits being claimed may not exceed
2365 the fifty-five per cent threshold, and (iv) the sum of the type one tax
2366 credits, the type two tax credits and the type three tax credits being
2367 claimed may not exceed the seventy per cent threshold.

2368 (E) If the tax credit or credits being claimed by a taxpayer are type
2369 one tax credits and type two tax credits only, but not type three tax
2370 credits, seventy per cent of the amount of tax due from such taxpayer

2371 under this chapter with respect to said calendar years of the taxpayer
2372 prior to the application of such credits, provided (i) the type one tax
2373 credits shall be claimed before type two tax credits are claimed, (ii) the
2374 type one tax credits being claimed may not exceed the fifty-five per
2375 cent threshold, and (iii) the sum of the type one tax credits and the
2376 type two tax credits being claimed may not exceed the seventy per cent
2377 threshold.

2378 Sec. 86. Subdivision (3) of subsection (a) of section 12-217jj of the
2379 general statutes is repealed and the following is substituted in lieu
2380 thereof (*Effective from passage*):

2381 (3) (A) "Qualified production" means entertainment content created
2382 in whole or in part within the state, including motion pictures, except
2383 as otherwise provided in this subparagraph; documentaries; long-
2384 form, specials, mini-series, series, sound recordings, videos and music
2385 videos and interstitials television programming; interactive television;
2386 relocated television production; interactive games; videogames;
2387 commercials; any format of digital media, including an interactive web
2388 site, created for distribution or exhibition to the general public; and
2389 any trailer, pilot, video teaser or demo created primarily to stimulate
2390 the sale, marketing, promotion or exploitation of future investment in
2391 either a product or a qualified production via any means and media in
2392 any digital media format, film or videotape, provided such program
2393 meets all the underlying criteria of a qualified production. For the state
2394 fiscal years ending June 30, 2014, [and] June 30, 2015, June 30, 2016,
2395 and June 30, 2017, "qualified production" shall not include a motion
2396 picture that has not been designated as a state-certified qualified
2397 production prior to July 1, 2013, and no tax credit voucher for such
2398 motion picture may be issued during said years, except, for the state
2399 fiscal [year] years ending June 30, 2015, June 30, 2016, and June 30,
2400 2017, "qualified production" shall include a motion picture for which
2401 twenty-five per cent or more of the principal photography shooting
2402 days are in this state at a facility that receives not less than twenty-five
2403 million dollars in private investment and opens for business on or after

2404 July 1, 2013, and a tax credit voucher may be issued for such motion
2405 picture.

2406 (B) "Qualified production" shall not include any ongoing television
2407 program created primarily as news, weather or financial market
2408 reports; a production featuring current events, other than a relocated
2409 television production, sporting events, an awards show or other gala
2410 event; a production whose sole purpose is fundraising; a long-form
2411 production that primarily markets a product or service; a production
2412 used for corporate training or in-house corporate advertising or other
2413 similar productions; or any production for which records are required
2414 to be maintained under 18 USC 2257 with respect to sexually explicit
2415 content.

2416 Sec. 87. Subdivision (4) of subsection (a) of section 12-217 of the
2417 general statutes is repealed and the following is substituted in lieu
2418 thereof (*Effective from passage*):

2419 (4) Notwithstanding [anything in] any provision of this section to
2420 the contrary, (A) any excess of the deductions provided in this section
2421 for any income year commencing on or after January 1, 1973, over the
2422 gross income for such year or the amount of such excess apportioned
2423 to this state under the provisions of section 12-218, as amended by this
2424 act, shall be an operating loss of such income year and shall be
2425 deductible as an operating loss carry-over for operating losses incurred
2426 prior to income years commencing January 1, 2000, in each of the five
2427 income years following such loss year, and for operating losses
2428 incurred in income years commencing on or after January 1, 2000, in
2429 each of the twenty income years following such loss year, [provided]
2430 except that (i) for income years commencing prior to January 1, 2015,
2431 the portion of such operating loss which may be deducted as an
2432 operating loss carry-over in any income year following such loss year
2433 shall be limited to the lesser of [(i)] (I) any net income greater than zero
2434 of such income year following such loss year, or in the case of a
2435 company entitled to apportion its net income under the provisions of

2436 section 12-218, as amended by this act, the amount of such net income
2437 which is apportioned to this state pursuant thereto, or [(ii)] (II) the
2438 excess, if any, of such operating loss over the total of such net income
2439 for each of any prior income years following such loss year, such net
2440 income of each of such prior income years following such loss year for
2441 such purposes being computed without regard to any operating loss
2442 carry-over from such loss year allowed [by] under this subparagraph
2443 and being regarded as not less than zero, and provided [,] further [,]
2444 the operating loss of any income year shall be deducted in any
2445 subsequent year, to the extent available [therefor] for such deduction,
2446 before the operating loss of any subsequent income year is deducted,
2447 and (ii) for income years commencing on or after January 1, 2015, the
2448 portion of such operating loss which may be deducted as an operating
2449 loss carry-over in any income year following such loss year shall be
2450 limited to the lesser of (I) fifty per cent of net income of such income
2451 year following such loss year, or in the case of a company entitled to
2452 apportion its net income under the provisions of section 12-218, as
2453 amended by this act, fifty per cent of such net income which is
2454 apportioned to this state pursuant thereto, or (II) the excess, if any, of
2455 such operating loss over the operating loss deductions allowable with
2456 respect to such operating loss under this subparagraph for each of any
2457 prior income years following such loss year, such net income of each of
2458 such prior income years following such loss year for such purposes
2459 being computed without regard to any operating loss carry-over from
2460 such loss year allowed under this subparagraph and being regarded as
2461 not less than zero, and provided further the operating loss of any
2462 income year shall be deducted in any subsequent year, to the extent
2463 available for such deduction, before the operating loss of any
2464 subsequent income year is deducted, and (B) any net capital loss, as
2465 defined in the Internal Revenue Code effective and in force on the last
2466 day of the income year, for any income year commencing on or after
2467 January 1, 1973, shall be allowed as a capital loss carry-over to reduce,
2468 but not below zero, any net capital gain, as so defined, in each of the
2469 five following income years, in order of sequence, to the extent not

2470 exhausted by the net capital gain of any of the preceding of such five
2471 following income years, and (C) any net capital losses allowed and
2472 carried forward from prior years to income years beginning on or after
2473 January 1, 1973, for federal income tax purposes by companies entitled
2474 to a deduction for dividends paid under the Internal Revenue Code
2475 other than companies subject to the gross earnings taxes imposed
2476 under chapters 211 and 212, shall be allowed as a capital loss carry-
2477 over.

2478 Sec. 88. Section 12-217zz of the general statutes is repealed and the
2479 following is substituted in lieu thereof (*Effective from passage*):

2480 (a) Notwithstanding any other provision of law, and except as
2481 otherwise provided in subsection (b) of this section, the amount of tax
2482 credit or credits otherwise allowable against the tax imposed under
2483 this chapter [for] shall be as follows:

2484 (1) For any income year commencing on or after January 1, 2002,
2485 and prior to January 1, 2015, the amount of tax credit or credits
2486 otherwise allowable shall not exceed seventy per cent of the amount of
2487 tax due from such taxpayer under this chapter with respect to any such
2488 income year of the taxpayer prior to the application of such credit or
2489 credits; [.]

2490 (2) For any income year commencing on or after January 1, 2015, the
2491 amount of tax credit or credits otherwise allowable shall not exceed
2492 fifty and one one-hundredths per cent of the amount of tax due from
2493 such taxpayer under this chapter with respect to any such income year
2494 of the taxpayer prior to the application of such credit or credits.

2495 (b) (1) For an income year commencing on or after January 1, 2011,
2496 and prior to January 1, 2013, the amount of tax credit or credits
2497 otherwise allowable against the tax imposed under this chapter for
2498 such income year may exceed the amount specified in subsection (a) of
2499 this section only by the amount computed under subparagraph (A) of
2500 subdivision (2) of this subsection, provided in no event may the

2501 amount of tax credit or credits otherwise allowable against the tax
2502 imposed under this chapter for such income year exceed one hundred
2503 per cent of the amount of tax due from such taxpayer under this
2504 chapter with respect to such income year of the taxpayer prior to the
2505 application of such credit or credits.

2506 (2) (A) The taxpayer's average monthly net employee gain for an
2507 income year shall be multiplied by six thousand dollars.

2508 (B) The taxpayer's average monthly net employee gain for an
2509 income year shall be computed as follows: For each month in the
2510 taxpayer's income year, the taxpayer shall subtract from the number of
2511 its employees in this state on the last day of such month the number of
2512 its employees in this state on the first day of its income year. The
2513 taxpayer shall total the differences for the twelve months in such
2514 income year, and such total, when divided by twelve, shall be the
2515 taxpayer's average monthly net employee gain for the income year. For
2516 purposes of this computation, only employees who are required to
2517 work at least thirty-five hours per week and only employees who were
2518 not employed in this state by a related person, as defined in section 12-
2519 217ii, within the twelve months prior to the first day of the income
2520 year may be taken into account in computing the number of
2521 employees.

2522 (C) If the taxpayer's average monthly net employee gain is zero or
2523 less than zero, the taxpayer may not exceed the seventy per cent limit
2524 imposed under subsection (a) of this section.

2525 Sec. 89. Section 12-263b of the general statutes is repealed and the
2526 following is substituted in lieu thereof (*Effective July 1, 2015*):

2527 (a) For each calendar quarter commencing on or after July 1, 2011,
2528 there is hereby imposed a tax on the net patient revenue of each
2529 hospital in this state to be paid each calendar quarter. The rate of such
2530 tax shall be up to the maximum rate allowed under federal law. The
2531 Commissioner of Social Services shall determine the base year on

2532 which such tax shall be assessed. The Commissioner of Social Services
2533 may, in consultation with the Secretary of the Office of Policy and
2534 Management and in accordance with federal law, exempt a hospital
2535 from the tax on payment earned for the provision of outpatient
2536 services based on financial hardship. Effective July 1, 2012, and for the
2537 succeeding fifteen months, the rates of such tax, the base year on which
2538 such tax shall be assessed, and the hospitals exempt from the
2539 outpatient portion of the tax based on financial hardship shall be the
2540 same tax rates, base year and outpatient exemption for hardship in
2541 effect on January 1, 2012.

2542 (b) Each hospital shall, on or before the last day of January, April,
2543 July and October of each year, render to the Commissioner of Revenue
2544 Services a return, on forms prescribed or furnished by the
2545 Commissioner of Revenue Services and signed by one of its principal
2546 officers, stating specifically the name and location of such hospital, and
2547 the amount of its net patient revenue as determined by the
2548 Commissioner of Social Services. Payment shall be made with such
2549 return. Each hospital shall file such return electronically with the
2550 department and make such payment by electronic funds transfer in the
2551 manner provided by chapter 228g, irrespective of whether the hospital
2552 would otherwise have been required to file such return electronically
2553 or to make such payment by electronic funds transfer under the
2554 provisions of chapter 228g.

2555 (c) Notwithstanding any other provision of law, for each calendar
2556 quarter commencing on or after July 1, 2015, the amount of tax credit
2557 or credits otherwise allowable against the tax imposed under this
2558 chapter shall not exceed fifty and one one-hundredths per cent of the
2559 amount of tax due from such hospital under this chapter with respect
2560 to such calendar quarter prior to the application of such credit or
2561 credits.

2562 Sec. 90. Subsection (c) of section 4-28e of the general statutes is
2563 repealed and the following is substituted in lieu thereof (*Effective July*

2564 1, 2015):

2565 (c) (1) For the fiscal year ending June 30, 2001, disbursements from
2566 the Tobacco Settlement Fund shall be made as follows: (A) To the
2567 General Fund in the amount identified as "Transfer from Tobacco
2568 Settlement Fund" in the General Fund revenue schedule adopted by
2569 the General Assembly; (B) to the Department of Mental Health and
2570 Addiction Services for a grant to the regional action councils in the
2571 amount of five hundred thousand dollars; and (C) to the Tobacco and
2572 Health Trust Fund in an amount equal to nineteen million five
2573 hundred thousand dollars.

2574 (2) For [the fiscal year] each of the fiscal years ending June 30, 2002,
2575 [and each fiscal year thereafter] to June 30, 2015, inclusive,
2576 disbursements from the Tobacco Settlement Fund shall be made as
2577 follows: (A) To the Tobacco and Health Trust Fund in an amount equal
2578 to twelve million dollars, except in the fiscal years ending June 30,
2579 2014, and June 30, 2015, said disbursement shall be in an amount equal
2580 to six million dollars; (B) to the Biomedical Research Trust Fund in an
2581 amount equal to four million dollars; (C) to the General Fund in the
2582 amount identified as "Transfer from Tobacco Settlement Fund" in the
2583 General Fund revenue schedule adopted by the General Assembly;
2584 and (D) any remainder to the Tobacco and Health Trust Fund.

2585 (3) For the fiscal years ending June 30, 2016, and June 30, 2017,
2586 disbursements from the Tobacco Settlement Fund shall be made as
2587 follows: (A) To the General Fund in the amount identified as "Transfer
2588 from Tobacco Settlement Fund" in the General Fund revenue schedule
2589 adopted by the General Assembly; (B) to the Biomedical Research
2590 Trust Fund in an amount equal to four million dollars; and (C) any
2591 remainder to the Tobacco and Health Trust Fund.

2592 (4) For the fiscal year ending June 30, 2018, and each fiscal year
2593 thereafter, disbursements from the Tobacco Settlement Fund shall be
2594 made as follows: (A) To the Tobacco and Health Trust Fund in an

2595 amount equal to six million dollars; (B) to the Biomedical Research
2596 Trust Fund in an amount equal to four million dollars; (C) to the
2597 General Fund in the amount identified as "Transfer from Tobacco
2598 Settlement Fund" in the General Fund revenue schedule adopted by
2599 the General Assembly; and (D) any remainder to the Tobacco and
2600 Health Trust Fund.

2601 ~~[(3)]~~ (5) For each of the fiscal years ending June 30, 2008, to June 30,
2602 2012, inclusive, the sum of ten million dollars shall be disbursed from
2603 the Tobacco Settlement Fund to the Regenerative Medicine Research
2604 Fund established by section 32-41kk for grants-in-aid to eligible
2605 institutions for the purpose of conducting embryonic or human adult
2606 stem cell research.

2607 ~~[(4)]~~ (6) For each of the fiscal years ending June 30, 2016, to June 30,
2608 2025, inclusive, the sum of ten million dollars shall be disbursed from
2609 the Tobacco Settlement Fund to the smart start competitive grant
2610 account established by section 10-507 for grants-in-aid to towns for the
2611 purpose of establishing or expanding a preschool program under the
2612 jurisdiction of the board of education for the town, except that in the
2613 fiscal years ending June 30, 2016, and June 30, 2017, said disbursement
2614 shall be in an amount equal to five million dollars.

2615 Sec. 91. Section 13b-61a of the general statutes is repealed and the
2616 following is substituted in lieu thereof (*Effective July 1, 2015*):

2617 ~~[(a)]~~ Notwithstanding the provisions of subsection (a) of section
2618 13b-61: (1) For calendar quarters ending on or after September 30, 1998,
2619 and prior to September 30, 1999, the Commissioner of Revenue
2620 Services shall deposit into the Special Transportation Fund established
2621 under section 13b-68 five million dollars of the amount of funds
2622 received by the state from the tax imposed under section 12-587 on the
2623 gross earnings from the sales of petroleum products attributable to
2624 sales of motor vehicle fuel; (2) for calendar quarters ending September
2625 30, 1999, and prior to September 30, 2000, the commissioner shall

2626 deposit into the Special Transportation Fund nine million dollars of the
2627 amount of such funds received by the state from the tax imposed
2628 under said section 12-587 on the gross earnings from the sales of
2629 petroleum products attributable to sales of motor vehicle fuel; (3) for
2630 calendar quarters ending September 30, 2000, and prior to September
2631 30, 2002, the commissioner shall deposit into the Special
2632 Transportation Fund eleven million five hundred thousand dollars of
2633 the amount of such funds received by the state from the tax imposed
2634 under said section 12-587 on the gross earnings from the sales of
2635 petroleum products attributable to sales of motor vehicle fuel; (4) for
2636 the calendar quarters ending September 30, 2002, and prior to
2637 September 30, 2003, the commissioner shall deposit into the Special
2638 Transportation Fund, five million dollars of the amount of such funds
2639 received by the state from the tax imposed under said section 12-587
2640 on the gross earnings from the sales of petroleum products attributable
2641 to sales of motor vehicle fuel; (5) for the calendar quarter ending
2642 September 30, 2003, and prior to September 30, 2005, the commissioner
2643 shall deposit into the Special Transportation Fund, five million two
2644 hundred fifty thousand dollars of the amount of such funds received
2645 by the state from the tax imposed under said section 12-587 on the
2646 gross earnings from the sales of petroleum products attributable to
2647 sales of motor vehicle fuel; and (6) for the calendar quarters ending
2648 September 30, 2005, and prior to September 30, 2006, the commissioner
2649 shall deposit into the Special Transportation Fund ten million eight
2650 hundred seventy-five thousand dollars of the amount of such funds
2651 received by the state from the tax imposed under said section 12-587
2652 on the gross earnings from the sales of petroleum products attributable
2653 to sales of motor vehicle fuel. On and after July 1, 2015, for calendar
2654 quarters ending on or after September 30, 2015, the Comptroller shall
2655 deposit into the Special Transportation Fund the amount of such funds
2656 received by the state from the tax imposed under said section 12-587
2657 on the gross earnings from the sales of petroleum products.

2658 [(b) Notwithstanding the provisions of subsection (a) of section 13b-

2659 61, for calendar quarters ending on or after September 30, 2006, the
2660 Comptroller shall deposit into the Special Transportation Fund an
2661 annual amount in accordance with the following schedule, from such
2662 funds received by the state from the tax imposed under said section 12-
2663 587 on the gross earnings from the sales of petroleum products. Such
2664 transfers shall be made in quarterly installments.

T1594	Fiscal Year	Annual Transfer
T1595		
T1596	2007	\$141,000,000
T1597	2008	\$127,800,000
T1598	2009	\$141,900,000
T1599	2010	\$141,900,000
T1600	2011	\$165,300,000
T1601	2012	\$226,900,000
T1602	2013	\$199,400,000
T1603	2014	\$380,700,000
T1604	2015	\$379,100,000
T1605	2016 and thereafter	\$377,300,000

2665 (c) If in any calendar quarter ending on or after September 30, 2006,
2666 receipts from the tax imposed under section 12-587 are less than
2667 twenty-five per cent of the total of (1) the amount required to be
2668 transferred pursuant to the Special Transportation Fund pursuant to
2669 subsections (a) and (b) of this section, and (2) any other transfers
2670 required by law, the Comptroller shall certify to the Treasurer the
2671 amount of such shortfall and shall forthwith transfer an amount equal
2672 to such shortfall from the resources of the General Fund into the
2673 Special Transportation Fund.

2674 (d) The Commissioner of Revenue Services shall, on or before
2675 January 1, 2013, and on or before the first day of January biennially

2676 thereafter, calculate the amount of tax paid pursuant to section 12-587
2677 on gasoline sold for the prior fiscal year as a percentage of total tax
2678 collected under said section. Such percentage shall become the basis
2679 for determining the transfers to be made under subsection (b) of this
2680 section. The commissioner shall notify the chairpersons and ranking
2681 members of the joint standing committee of the General Assembly
2682 having cognizance of matters relating to finance, revenue and bonding,
2683 and the Secretary of the Office of Policy and Management of such
2684 percentage calculation.]

2685 Sec. 92. Section 13b-61c of the general statutes is repealed and the
2686 following is substituted in lieu thereof (*Effective July 1, 2015*):

2687 (a) For the fiscal year ending June 30, 2010, the Comptroller shall
2688 transfer the sum of seventy-one million two hundred thousand dollars
2689 from the resources of the General Fund to the Special Transportation
2690 Fund.

2691 (b) For the fiscal year ending June 30, 2011, the Comptroller shall
2692 transfer the sum of one hundred seven million five hundred fifty
2693 thousand dollars from the resources of the General Fund to the Special
2694 Transportation Fund.

2695 (c) For the fiscal year ending June 30, 2012, the Comptroller shall
2696 transfer the sum of eighty-one million five hundred fifty thousand
2697 dollars from the resources of the General Fund to the Special
2698 Transportation Fund.

2699 (d) For the fiscal year ending June 30, 2013, the Comptroller shall
2700 transfer the sum of ninety-five million two hundred forty-five
2701 thousand dollars from the resources of the General Fund to the Special
2702 Transportation Fund.

2703 [(e) For the fiscal year ending June 30, 2016, the Comptroller shall
2704 transfer the sum of one hundred fifty-two million eight hundred
2705 thousand dollars from the resources of the General Fund to the Special

2706 Transportation Fund.

2707 (f) For the fiscal year ending June 30, 2017, and annually thereafter,
2708 the Comptroller shall transfer the sum of one hundred sixty-two
2709 million eight hundred thousand dollars from the resources of the
2710 General Fund to the Special Transportation Fund.]

2711 Sec. 93. Section 4-66aa of the general statutes is repealed and the
2712 following is substituted in lieu thereof (*Effective January 1, 2016*):

2713 (a) There is established, within the General Fund, a separate,
2714 nonlapsing account to be known as the "community investment
2715 account". The account shall contain any moneys required by law to be
2716 deposited in the account. The funds in the account shall be distributed
2717 every three months as follows: (1) Ten dollars of each fee credited to
2718 said account shall be deposited into the agriculture sustainability
2719 account established pursuant to section 4-66cc and, then, of the
2720 remaining funds, (2) twenty-five per cent to the Department of
2721 Economic and Community Development to use as follows: (A) Two
2722 hundred thousand dollars, annually, to supplement the technical
2723 assistance and preservation activities of the Connecticut Trust for
2724 Historic Preservation, established pursuant to special act 75-93, and (B)
2725 the remainder to supplement historic preservation activities as
2726 provided in sections 10-409 to 10-415, inclusive; (3) twenty-five per
2727 cent to the Department of Housing to supplement new or existing
2728 affordable housing programs; (4) twenty-five per cent to the
2729 Department of Energy and Environmental Protection for municipal
2730 open space grants; and (5) twenty-five per cent to the Department of
2731 Agriculture to use as follows: (A) Five hundred thousand dollars
2732 annually for the agricultural viability grant program established
2733 pursuant to section 22-26j; (B) five hundred thousand dollars annually
2734 for the farm transition program established pursuant to section 22-26k;
2735 (C) one hundred thousand dollars annually to encourage the sale of
2736 Connecticut-grown food to schools, restaurants, retailers and other
2737 institutions and businesses in the state; (D) seventy-five thousand

2738 dollars annually for the Connecticut farm link program established
2739 pursuant to section 22-26l; (E) forty-seven thousand five hundred
2740 dollars annually for the Seafood Advisory Council established
2741 pursuant to section 22-455; (F) forty-seven thousand five hundred
2742 dollars annually for the Connecticut Farm Wine Development Council
2743 established pursuant to section 22-26c; (G) twenty-five thousand
2744 dollars annually to the Connecticut Food Policy Council established
2745 pursuant to section 22-456; and (H) the remainder for farmland
2746 preservation programs pursuant to chapter 422. Each agency receiving
2747 funds under this section may use not more than ten per cent of such
2748 funds for administration of the programs for which the funds were
2749 provided.

2750 (b) Notwithstanding the provisions of subsection (a) of this section,
2751 fifty per cent of the moneys deposited in the community investment
2752 account from January 1, 2016, until June 30, 2017, shall be credited
2753 every three months to the resources of the General Fund, provided the
2754 funds remaining in the account shall be distributed as provided in
2755 subsection (a) of this section.

2756 Sec. 94. (*Effective from passage*) Notwithstanding any provision of the
2757 general statutes, on or before June 30, 2016, the sum of \$3,500,000 shall
2758 be transferred from the Connecticut Health and Educational Facilities
2759 Authority, established under section 10a-179 of the general statutes,
2760 and credited to the resources of the General Fund for the fiscal year
2761 ending June 30, 2016.

2762 Sec. 95. (*Effective from passage*) Notwithstanding any provision of the
2763 general statutes, on or before June 30, 2017, the sum of \$3,500,000 shall
2764 be transferred from the Connecticut Health and Educational Facilities
2765 Authority, established under section 10a-179 of the general statutes,
2766 and credited to the resources of the General Fund for the fiscal year
2767 ending June 30, 2017.

2768 Sec. 96. (*Effective July 1, 2015*) Notwithstanding the provisions of

2769 section 16-331cc of the general statutes, the sum of \$4,200,000 shall be
2770 transferred from the public, educational and governmental
2771 programming and education technology investment account and
2772 credited to the resources of the General Fund for the fiscal year ending
2773 June 30, 2016.

2774 Sec. 97. (*Effective July 1, 2016*) Notwithstanding the provisions of
2775 section 16-331cc of the general statutes, the sum of \$4,300,000 shall be
2776 transferred from the public, educational and governmental
2777 programming and education technology investment account and
2778 credited to the resources of the General Fund for the fiscal year ending
2779 June 30, 2017.

2780 Sec. 98. (NEW) (*Effective July 1, 2015*) Notwithstanding the
2781 provisions of subsection (b) of section 16-331bb of the general statutes,
2782 the sum of \$3,000,000 shall be transferred from the municipal video
2783 competition trust account and credited to the resources of the General
2784 Fund for the fiscal year ending June 30, 2016, and each fiscal year
2785 thereafter.

2786 Sec. 99. Subsection (a) of section 21a-408d of the general statutes is
2787 repealed and the following is substituted in lieu thereof (*Effective July*
2788 *1, 2015*):

2789 (a) Each qualifying patient who is issued a written certification for
2790 the palliative use of marijuana under subdivision (1) of subsection (a)
2791 of section 21a-408a, and the primary caregiver of such qualifying
2792 patient, shall register with the Department of Consumer Protection.
2793 Such registration shall be effective from the date the Department of
2794 Consumer Protection issues a certificate of registration until the
2795 expiration of the written certification issued by the physician. The
2796 qualifying patient and the primary caregiver shall provide sufficient
2797 identifying information, as determined by the department, to establish
2798 the personal identity of the qualifying patient and the primary
2799 caregiver. The qualifying patient or the primary caregiver shall report

2800 any change in such information to the department not later than five
2801 business days after such change. The department shall issue a
2802 registration certificate to the qualifying patient and to the primary
2803 caregiver and may charge a reasonable fee, not to exceed twenty-five
2804 dollars, for each registration certificate issued under this subsection.
2805 Any registration fees collected by the department under this
2806 subsection shall be paid to the State Treasurer and credited to the
2807 [account established pursuant to section 21a-408q] General Fund.

2808 Sec. 100. Subsection (c) of section 21a-408h of the general statutes is
2809 repealed and the following is substituted in lieu thereof (*Effective July*
2810 *1, 2015*):

2811 (c) Any fees collected by the Department of Consumer Protection
2812 under this section shall be paid to the State Treasurer and credited to
2813 the [account established pursuant to section 21a-408q] General Fund.

2814 Sec. 101. Subsection (c) of section 21a-408i of the general statutes is
2815 repealed and the following is substituted in lieu thereof (*Effective July*
2816 *1, 2015*):

2817 (c) Any fees collected by the Department of Consumer Protection
2818 under this section shall be paid to the State Treasurer and credited to
2819 the [account established pursuant to section 21a-408q] General Fund.

2820 Sec. 102. Subsection (b) of section 21a-408m of the general statutes is
2821 repealed and the following is substituted in lieu thereof (*Effective July*
2822 *1, 2015*):

2823 (b) The Commissioner of Consumer Protection shall adopt
2824 regulations, in accordance with chapter 54, to establish a reasonable fee
2825 to be collected from each qualifying patient to whom a written
2826 certification for the palliative use of marijuana is issued under
2827 subdivision (1) of subsection (a) of section 21a-408a, for the purpose of
2828 offsetting the direct and indirect costs of administering the provisions
2829 of sections 21a-408 to 21a-408n, inclusive. The commissioner shall

2830 collect such fee at the time the qualifying patient registers with the
2831 Department of Consumer Protection under subsection (a) of section
2832 21a-408d, as amended by this act. Such fee shall be in addition to any
2833 registration fee that may be charged under said subsection. The fees
2834 required to be collected by the commissioner from qualifying patients
2835 under this subsection shall be paid to the State Treasurer and credited
2836 to the [account established pursuant to section 21a-408q] General
2837 Fund.

2838 Sec. 103. Section 12-801 of the general statutes is repealed and the
2839 following is substituted in lieu thereof (*Effective July 1, 2015*):

2840 As used in [sections] section 12-563a, [and] sections 12-800 to 12-818,
2841 inclusive, and section 105 of this act, the following terms shall have the
2842 following meanings unless the context clearly indicates another
2843 meaning:

2844 (1) "Board" or "board of directors" means the board of directors of
2845 the corporation;

2846 (2) "Corporation" means the Connecticut Lottery Corporation as
2847 created under section 12-802;

2848 (3) "Division" means the former Division of Special Revenue in the
2849 Department of Revenue Services;

2850 (4) "Lottery" means (A) the Connecticut state lottery conducted prior
2851 to the transfer authorized under section 12-808 by the Division of
2852 Special Revenue, (B) after such transfer, the Connecticut state lottery
2853 conducted by the corporation pursuant to sections 12-563a and 12-800
2854 to 12-818, inclusive, [and] (C) the state lottery referred to in subsection
2855 (a) of section 53-278g, and (D) keno conducted by the corporation
2856 pursuant to section 105 of this act;

2857 (5) "Keno" means a lottery game in which a subset of numbers are
2858 drawn from a larger field of numbers by a central computer system

2859 using an approved random number generator, wheel system device or
2860 other drawing device. "Keno" does not include a game operated on a
2861 video facsimile machine;

2862 [(5)] (6) "Lottery fund" means a fund or funds established by, and
2863 under the management and control of, the corporation, into which all
2864 lottery revenues of the corporation are deposited, from which all
2865 payments and expenses of the corporation are paid and from which
2866 transfers to the General Fund are made pursuant to section 12-812; and

2867 [(6)] (7) "Operating revenue" means total revenue received from
2868 lottery sales less all cancelled sales and amounts paid as prizes but
2869 before payment or provision for payment of any other expenses.

2870 Sec. 104. Subdivision (4) of subsection (b) of section 12-806 of the
2871 general statutes is repealed and the following is substituted in lieu
2872 thereof (*Effective July 1, 2015*):

2873 (4) To introduce new lottery games, modify existing lottery games,
2874 utilize existing and new technologies, determine distribution channels
2875 for the sale of lottery tickets, introduce keno pursuant to signed
2876 agreements with the Mashantucket Pequot Tribe and the Mohegan
2877 Tribe of Indians of Connecticut, in accordance with section 105 of this
2878 act, and, to the extent specifically authorized by regulations adopted
2879 by the Department of Consumer Protection pursuant to chapter 54,
2880 introduce instant ticket vending machines, kiosks and automated
2881 wagering systems or machines, with all such rights being subject to
2882 regulatory oversight by the Department of Consumer Protection,
2883 except that the corporation shall not offer any interactive on-line
2884 lottery games, including on-line video lottery games for promotional
2885 purposes;

2886 Sec. 105. (NEW) (*Effective July 1, 2015*) Notwithstanding the
2887 provisions of section 3-6c of the general statutes, the Secretary of the
2888 Office of Policy and Management, on behalf of the state of Connecticut,
2889 may enter into separate agreements with the Mashantucket Pequot

2890 Tribe and the Mohegan Tribe of Indians of Connecticut concerning the
2891 operation of keno by the Connecticut Lottery Corporation in the state
2892 of Connecticut. The corporation may not operate keno until such
2893 separate agreements are effective.

2894 Sec. 106. (NEW) (*Effective July 1, 2015*) The Connecticut Lottery
2895 Corporation shall exclusively operate and manage the sale of lottery
2896 games in the state of Connecticut except on the reservations of the
2897 Mashantucket Pequot Tribe and the Mohegan Tribe of Indians of
2898 Connecticut.

2899 Sec. 107. Section 12-692 of the general statutes is repealed and the
2900 following is substituted in lieu thereof (*Effective July 1, 2015*):

2901 (a) For purposes of this section:

2902 (1) "Passenger motor vehicle" means a passenger vehicle, which is
2903 rented without a driver and which is part of a motor vehicle fleet of
2904 five or more passenger motor vehicles that are used for rental purposes
2905 by a rental company.

2906 (2) "Rental truck" means a (A) vehicle rented without a driver that
2907 has a gross vehicle weight rating of twenty-six thousand pounds or
2908 less and is used in the transportation of personal property but not for
2909 business purposes, or (B) trailer that has a gross vehicle weight rating
2910 of not more than six thousand pounds.

2911 (3) "Rental company" means any business entity that is engaged in
2912 the business of renting passenger motor vehicles, rental trucks without
2913 a driver or machinery in this state to lessees and that uses for rental
2914 purposes a motor vehicle fleet of five or more passenger motor
2915 vehicles, rental trucks or pieces of machinery in this state, but does not
2916 mean any person, firm or corporation that is licensed, or required to be
2917 licensed, pursuant to section 14-52, (A) as a new car dealer, repairer or
2918 limited repairer, or (B) as a used car dealer that is not primarily
2919 engaged in the business of renting passenger motor vehicles or rental

2920 trucks without a driver in this state to lessees. "Rental company" does
2921 not include a business entity with total annual rental income,
2922 excluding retail or wholesale sales of rental equipment, that is less than
2923 fifty-one per cent of the total revenue of the business entity in a given
2924 taxable year.

2925 (4) "Lessee" means any person who leases a passenger motor
2926 vehicle, rental truck or machinery from a rental company for such
2927 person's own use and not for rental to others.

2928 (5) "Machinery" means [heavy] all equipment [without an operator
2929 that may be used for construction, mining or forestry, including, but
2930 not limited to, bulldozers, earthmoving equipment, well-drilling
2931 machinery and equipment or cranes] owned by a rental company.

2932 (b) There is hereby imposed a three per cent surcharge on each
2933 passenger motor vehicle or rental truck rented within the state by a
2934 rental company to a lessee for a period of less than thirty-one days. The
2935 rental surcharge shall be imposed on the total amount the rental
2936 company charges the lessee for the rental of a motor vehicle. Such
2937 surcharge shall be in addition to any tax otherwise applicable to any
2938 such transaction and shall be includable in the measure of the sales
2939 and use taxes imposed under chapter 219.

2940 (c) There is hereby imposed a one and one-half per cent surcharge
2941 on machinery rented within the state by a rental company to a lessee
2942 for a period of less than [thirty-one] three hundred sixty-five days or
2943 under an open-ended contract for an undefined period of time. The
2944 rental surcharge shall be imposed on the total amount the rental
2945 company charges the lessee for the rental of the machinery. Such
2946 surcharge shall be in addition to any tax otherwise applicable to any
2947 such transaction, and shall be includable in the measure of the sales
2948 and use taxes imposed under chapter 219. [For purposes of this
2949 subsection, such period shall commence on the date any such
2950 machinery is rented to the lessee, and terminate on the date such

2951 machinery is returned to the rental company.]

2952 (d) Reimbursement for the surcharge imposed by subsections (b)
2953 and (c) of this section shall be collected by the rental company from the
2954 lessee and such surcharge reimbursement, termed "surcharge" in this
2955 subsection, shall be paid by the lessee to the rental company and each
2956 rental company shall collect from the lessee the full amount of the
2957 surcharge imposed by said subsections (b) and (c). Such surcharge
2958 shall be a debt from the lessee to the rental company, when so added
2959 to the original lease or rental price, and shall be recoverable at law in
2960 the same manner as other debts. The rental contract shall separately
2961 indicate the rental surcharge imposed on each passenger motor
2962 vehicle, truck rental or piece of machinery. The rental surcharge shall,
2963 subject to the provisions of subsection (e) of this section, be retained by
2964 the rental company.

2965 (e) (1) On or before February 15, 1997, and the fifteenth of February
2966 annually thereafter, each rental company shall file a consolidated
2967 report with the Commissioner of Revenue Services detailing the
2968 aggregate amount of personal property tax that is actually paid by
2969 such company to a Connecticut municipality or municipalities during
2970 the preceding calendar year on passenger motor vehicles, rental trucks
2971 or pieces of machinery that are used for rental purposes by such
2972 company, the aggregate amount of registration and titling fees that are
2973 actually paid by such company to the Department of Motor Vehicles of
2974 this state during the preceding calendar year on passenger motor
2975 vehicles, rental trucks or pieces of machinery that are used for rental
2976 purposes by such company and the aggregate amount of the rental
2977 surcharge that is actually received, pursuant to this section, by such
2978 company during the preceding calendar year on passenger motor
2979 vehicles, rental trucks or pieces of machinery that are used for rental
2980 purposes by such company. The report shall also show such other
2981 information as the commissioner deems necessary for the proper
2982 administration of this section.

2983 (2) On or before February 15, 1997, and the fifteenth of February
2984 annually thereafter, each rental company shall remit to the
2985 Commissioner of Revenue Services for deposit in the General Fund,
2986 the amount by which the aggregate amount of the rental surcharge
2987 actually received by such company on such vehicles or machinery
2988 during the preceding calendar year exceeds the sum of the aggregate
2989 amount of property taxes actually paid by such company on such
2990 vehicles or machinery to a Connecticut municipality or municipalities
2991 during the preceding calendar year and the aggregate amount of
2992 registration and titling fees actually paid by such company on such
2993 vehicles or machinery to the Department of Motor Vehicles of this state
2994 during the preceding calendar year.

2995 (3) For purposes of this subsection, in the case of any rental
2996 company that leases a passenger motor vehicle, rental truck or piece of
2997 machinery from another person and that uses such vehicle or
2998 machinery for rental purposes and such lease requires such rental
2999 company to pay the registration and titling fees and the property taxes
3000 to such other person, the rental company shall include (A) in the
3001 aggregate amount of registration and titling fees actually paid by such
3002 rental company to the Department of Motor Vehicles of this state, any
3003 such registration and titling fees actually paid by such rental company
3004 to such other person on such passenger motor vehicle, rental truck or
3005 piece of machinery, and (B) in the aggregate amount of property taxes
3006 actually paid by such rental company to a Connecticut municipality or
3007 municipalities, any such property taxes actually paid by such rental
3008 company to such other person on such passenger motor vehicle or
3009 vehicles, rental truck or trucks or one or more pieces of machinery.

3010 (f) Any person who fails to pay any amount required to be paid to
3011 the Commissioner of Revenue Services under this section within the
3012 time required shall pay a penalty of fifteen per cent of such amount or
3013 fifty dollars, whichever amount is greater, in addition to such amount,
3014 plus interest at the rate of one per cent per month or fraction thereof
3015 from the due date of such amount until the date of payment. Subject to

3016 the provisions of section 12-3a, the commissioner may waive all or any
3017 part of the penalties provided under this section when it is proven to
3018 the satisfaction of the commissioner that the failure to pay any amount
3019 required to be paid to the commissioner was due to reasonable cause
3020 and was not intentional or due to neglect.

3021 (g) The Commissioner of Revenue Services for good cause may
3022 extend the time for making any report and paying any amount
3023 required to be paid to the commissioner under this section if a written
3024 request therefor is filed with the commissioner together with a
3025 tentative report which shall be accompanied by a payment of any
3026 amount tentatively believed to be due to the commissioner, on or
3027 before the last day for filing the report. Any person to whom an
3028 extension is granted shall pay, in addition to the amount required to be
3029 paid, interest at the rate of one per cent per month or fraction thereof
3030 from the date on which such amount would have been due without
3031 the extension until the date of payment.

3032 (h) The provisions of sections 12-548 to 12-554, inclusive, and section
3033 12-555a shall apply to the provisions of this section in the same manner
3034 and with the same force and effect as if the language of said sections
3035 12-548 to 12-554, inclusive, and section 12-555a had been incorporated
3036 in full into this section, except to the extent that any provision is
3037 inconsistent with a provision in this section, and except that the term
3038 "tax" shall be read as "surcharge".

3039 Sec. 108. Subsection (a) of section 53-344b of the general statutes is
3040 repealed and the following is substituted in lieu thereof (*Effective*
3041 *January 1, 2016*):

3042 (a) As used in this section and sections 109 and 110 of this act:

3043 (1) "Electronic nicotine delivery system" means an electronic device
3044 that may be used to simulate smoking in the delivery of nicotine or
3045 other substance to a person inhaling from the device, and includes, but
3046 is not limited to, an electronic cigarette, electronic cigar, electronic

3047 cigarillo, electronic pipe or electronic hookah and any related device
3048 and any cartridge, electronic cigarette liquid or other component of
3049 such device;

3050 (2) "Cardholder" means any person who presents a driver's license
3051 or an identity card to a seller or seller's agent or employee, to purchase
3052 or receive an electronic nicotine delivery system or vapor product from
3053 such seller or seller's agent or employee;

3054 (3) "Identity card" means an identification card issued in accordance
3055 with the provisions of section 1-1h;

3056 (4) "Transaction scan" means the process by which a seller or seller's
3057 agent or employee checks, by means of a transaction scan device, the
3058 validity of a driver's license or an identity card;

3059 (5) "Transaction scan device" means any commercial device or
3060 combination of devices used at a point of sale that is capable of
3061 deciphering in an electronically readable format the information
3062 encoded on the magnetic strip or bar code of a driver's license or an
3063 identity card;

3064 (6) "Sale" or "sell" means an act done intentionally by any person,
3065 whether done as principal, proprietor, agent, servant or employee, of
3066 transferring, or offering or attempting to transfer, for consideration, an
3067 electronic nicotine delivery system or vapor product, including
3068 bartering or exchanging, or offering to barter or exchange, an
3069 electronic nicotine delivery system or vapor product;

3070 (7) "Give" or "giving" means an act done intentionally by any
3071 person, whether done as principal, proprietor, agent, servant or
3072 employee, of transferring, or offering or attempting to transfer,
3073 without consideration, an electronic nicotine delivery system or vapor
3074 product;

3075 (8) "Deliver" or "delivering" means an act done intentionally by any

3076 person, whether as principal, proprietor, agent, servant or employee,
3077 of transferring, or offering or attempting to transfer, physical
3078 possession or control of an electronic nicotine delivery system or vapor
3079 product; [and]

3080 (9) "Vapor product" means any product that employs a heating
3081 element, power source, electronic circuit or other electronic, chemical
3082 or mechanical means, regardless of shape or size, to produce a vapor
3083 that may or may not include nicotine, that is inhaled by the user of
3084 such product; and

3085 (10) "Electronic cigarette liquid" means a liquid that, when used in
3086 an electronic nicotine delivery system or vapor product, produces a
3087 vapor that may or may not include nicotine and is inhaled by the user
3088 of such electronic nicotine delivery system or vapor product.

3089 Sec. 109. (NEW) (*Effective January 1, 2016*) (a) On and after March 1,
3090 2016, no person in this state may sell, offer for sale or possess with
3091 intent to sell an electronic nicotine delivery system or vapor product
3092 unless such person has obtained an electronic nicotine delivery system
3093 certificate of dealer registration from the Commissioner of Consumer
3094 Protection pursuant to this section. An electronic nicotine delivery
3095 system certificate of dealer registration shall allow the sale of electronic
3096 nicotine delivery systems or vapor products. A holder of an electronic
3097 nicotine delivery system certificate of dealer registration shall post
3098 such registration in a prominent location adjacent to electronic nicotine
3099 delivery system products or vapor products offered for sale.

3100 (b) (1) On or after January 1, 2016, any person desiring an electronic
3101 nicotine delivery system certificate of dealer registration or a renewal
3102 of such a certificate of dealer registration shall make a sworn
3103 application therefor to the Department of Consumer Protection upon
3104 forms to be furnished by the department, showing the name and
3105 address of the applicant, the location of the place of business which is
3106 to be operated under such certificate of dealer registration and a

3107 financial statement setting forth all elements and details of any
3108 business transactions connected with the application. The application
3109 shall also indicate any crimes of which the applicant has been
3110 convicted. Applicants shall submit documents sufficient to establish
3111 that state and local building, fire and zoning requirements will be met
3112 at the location of any sale. The department may, in its discretion,
3113 conduct an investigation to determine whether a certificate of dealer
3114 registration shall be issued to an applicant.

3115 (2) The commissioner shall issue an electronic nicotine delivery
3116 system certificate of dealer registration to any such applicant not later
3117 than thirty days after the date of application unless the commissioner
3118 finds: (A) The applicant has wilfully made a materially false statement
3119 in such application or in any other application made to the
3120 commissioner; (B) the applicant has neglected to pay any taxes due to
3121 this state; or (C) the applicant has been convicted of violating any of
3122 the cigarette or other tobacco products tax laws of this or any other
3123 state or the cigarette tax laws of the United States or has such a
3124 criminal record that the commissioner reasonably believes that such
3125 applicant is not a suitable person to be issued a license, provided no
3126 refusal shall be rendered under this subdivision except in accordance
3127 with the provisions of sections 46a-80 and 46a-81 of the general
3128 statutes.

3129 (3) A certificate of dealer registration issued under this section shall
3130 be renewed annually and may be suspended or revoked at the
3131 discretion of the Department of Consumer Protection. Any person
3132 aggrieved by a denial of an application, refusal to renew a dealer
3133 registration or suspension or revocation of a dealer registration may
3134 appeal in the manner prescribed for permits under section 30-55 of the
3135 general statutes. An electronic nicotine delivery system certificate of
3136 dealer registration shall not constitute property, nor shall it be subject
3137 to attachment and execution, nor shall it be alienable, except that it
3138 shall descend to the estate of a deceased holder of a certificate of dealer
3139 registration by the laws of testate or intestate succession.

3140 (4) The applicant shall pay to the department a nonrefundable
3141 application fee of seventy-five dollars, which fee shall be in addition to
3142 the annual fee prescribed in subsection (c) of this section. An
3143 application fee shall not be charged for an application to renew a
3144 certificate of dealer registration.

3145 (5) In any case in which a certificate of dealer registration has been
3146 issued to a partnership, if one or more of the partners dies or retires,
3147 the remaining partner or partners need not file a new application for
3148 the unexpired portion of the current certificate of dealer registration,
3149 and no additional fee for such unexpired portion shall be required.
3150 Notice of any such change shall be given to the department and the
3151 certificate of dealer registration shall be endorsed to show correct
3152 ownership. Whenever any partnership changes by reason of the
3153 addition of one or more partners, a new application and the payment
3154 of new application and annual fees shall be required.

3155 (c) The annual fee for an electronic nicotine delivery system
3156 certificate of dealer registration shall be four hundred dollars.

3157 (d) The department may renew a certificate of dealer registration
3158 issued under this section that has expired if the applicant pays to the
3159 department any fine imposed by the commissioner pursuant to
3160 subsection (c) of section 21a-4 of the general statutes, which fine shall
3161 be in addition to the fees prescribed in this section for the certificate of
3162 dealer registration applied for. The provisions of this subsection shall
3163 not apply to any certificate of dealer registration which is the subject of
3164 administrative or court proceedings.

3165 (e) (1) Any person in this state who knowingly sells, offers for sale
3166 or possesses with intent to sell an electronic nicotine delivery system or
3167 vapor product without a certificate of dealer registration as required
3168 under this section shall be fined not more than fifty dollars for each
3169 day of such violation, except that the commissioner may waive all or
3170 any part of such fine if it is proven to the commissioner's satisfaction

3171 that the failure to obtain or renew such certificate of dealer registration
3172 was due to reasonable cause.

3173 (2) Notwithstanding the provisions of subdivision (1) of this
3174 subsection, any person whose electronic nicotine delivery system
3175 certificate of dealer registration has expired and who knowingly sells,
3176 offers for sale or possesses with intent to sell an electronic nicotine
3177 delivery system or vapor product, where such person's period of
3178 operation without such certificate of dealer registration is not more
3179 than ninety days from the date of expiration of such certificate of
3180 dealer registration, shall have committed an infraction and shall be
3181 fined ninety dollars.

3182 (3) Notwithstanding the provisions of subdivisions (1) and (2) of
3183 this subsection, no penalty shall be imposed under this subsection
3184 unless the commissioner sends written notice of any violation to the
3185 person who is subject to a penalty under subdivision (1) or (2) of this
3186 subsection and allows such person sixty days from the date such notice
3187 was sent to cease such violation and comply with the requirements of
3188 this section. Such written notice shall be sent, within available
3189 appropriations, by mail evidenced by a certificate of mailing or other
3190 similar United States Postal Service form from which the date of
3191 deposit can be verified.

3192 Sec. 110. (NEW) (*Effective January 1, 2016*) (a) On and after March 1,
3193 2016, no person in this state may manufacture an electronic nicotine
3194 delivery system or vapor product unless such person has obtained an
3195 electronic nicotine delivery system certificate of manufacturer
3196 registration from the Commissioner of Consumer Protection pursuant
3197 to this section. An electronic nicotine delivery system certificate of
3198 manufacturer registration shall allow the manufacture of electronic
3199 nicotine delivery systems or vapor products in this state. For the
3200 purposes of this section, "manufacturer" means any person who mixes,
3201 compounds, repackages or resizes any nicotine-containing electronic
3202 nicotine delivery system or vapor product.

3203 (b) (1) On or after January 1, 2016, any person desiring an electronic
3204 nicotine delivery system certificate of manufacturer registration or a
3205 renewal of such a certificate of manufacturer registration shall make a
3206 sworn application therefor to the Department of Consumer Protection
3207 upon forms to be furnished by the department, showing the name and
3208 address of the applicant, the location of the place of business which is
3209 to be operated under such certificate of manufacturer registration and
3210 a financial statement setting forth all elements and details of any
3211 business transactions connected with the application. The application
3212 shall also indicate any crimes of which the applicant has been
3213 convicted. Applicants shall submit documents sufficient to establish
3214 that state and local building, fire and zoning requirements will be met
3215 at the place of manufacture. The department may, in its discretion,
3216 conduct an investigation to determine whether a certificate of
3217 manufacturer registration shall be issued to an applicant.

3218 (2) The commissioner shall issue an electronic nicotine delivery
3219 system certificate of manufacturer registration to any such applicant
3220 not later than thirty days after the date of application unless the
3221 commissioner finds: (A) The applicant has wilfully made a materially
3222 false statement in such application or in any other application made to
3223 the commissioner; (B) the applicant has neglected to pay any taxes due
3224 to this state; (C) the applicant has been convicted of violating any of
3225 the cigarette or other tobacco products tax laws of this or any other
3226 state or the cigarette tax laws of the United States or has such a
3227 criminal record that the commissioner reasonably believes that such
3228 applicant is not a suitable person to be issued a license, provided no
3229 refusal shall be rendered under this subdivision except in accordance
3230 with the provisions of sections 46a-80 and 46a-81 of the general
3231 statutes.

3232 (3) A certificate of manufacturer registration issued under this
3233 section shall be renewed annually and may be suspended or revoked
3234 at the discretion of the Department of Consumer Protection. Any
3235 person aggrieved by a denial of an application, refusal to renew a

3236 certificate of manufacturer registration or suspension or revocation of a
3237 certificate of manufacturer registration may appeal in the manner
3238 prescribed for permits under section 30-55 of the general statutes. An
3239 electronic nicotine delivery system certificate of manufacturer
3240 registration shall not constitute property, nor shall it be subject to
3241 attachment and execution, nor shall it be alienable, except that it shall
3242 descend to the estate of a deceased holder of a certificate of
3243 manufacturer registration by the laws of testate or intestate succession.

3244 (4) The applicant shall pay to the department a nonrefundable
3245 application fee of seventy-five dollars, which fee shall be in addition to
3246 the annual fee prescribed in subsection (c) of this section. An
3247 application fee shall not be charged for an application to renew a
3248 certificate of manufacturer registration.

3249 (5) In any case in which a certificate of manufacturer registration has
3250 been issued to a partnership, if one or more of the partners dies or
3251 retires, the remaining partner or partners need not file a new
3252 application for the unexpired portion of the current certificate of
3253 manufacturer registration, and no additional fee for such unexpired
3254 portion shall be required. Notice of any such change shall be given to
3255 the department and the certificate of manufacturer registration shall be
3256 endorsed to show correct ownership. Whenever any partnership
3257 changes by reason of the addition of one or more partners, a new
3258 application and the payment of new application and annual fees shall
3259 be required.

3260 (c) The annual fee for an electronic nicotine delivery system
3261 certificate of manufacturer registration shall be four hundred dollars.

3262 (d) The department may renew a certificate of manufacturer
3263 registration issued under this section that has expired if the applicant
3264 pays to the department any fine imposed by the commissioner
3265 pursuant to subsection (c) of section 21a-4 of the general statutes,
3266 which fine shall be in addition to the fees prescribed in this section for

3267 the certificate of manufacturer registration applied for. The provisions
3268 of this subsection shall not apply to any certificate of manufacturer
3269 registration which is the subject of administrative or court
3270 proceedings.

3271 (e) (1) Any person in this state who knowingly manufactures an
3272 electronic nicotine delivery system or vapor product without a
3273 certificate of manufacturer registration as required under this section
3274 shall be fined not more than fifty dollars for each day of such violation,
3275 except that the commissioner may waive all or any part of such fine if
3276 it is proven to the commissioner's satisfaction that the failure to obtain
3277 or renew such certificate of manufacturer registration was due to
3278 reasonable cause.

3279 (2) Notwithstanding the provisions of subdivision (1) of this
3280 subsection, any person whose electronic nicotine delivery system
3281 certificate of manufacturer registration has expired and who
3282 manufactures in this state an electronic nicotine delivery system or
3283 vapor product, where such person's period of operation without such
3284 certificate of manufacturer registration is not more than ninety days
3285 from the date of expiration of such certificate of manufacturer
3286 registration, shall have committed an infraction and shall be fined
3287 ninety dollars.

3288 (3) Notwithstanding the provisions of subdivisions (1) and (2) of
3289 this subsection, no penalty shall be imposed under this subsection
3290 unless the commissioner sends written notice of any violation to the
3291 person who is subject to a penalty under subdivision (1) or (2) of this
3292 subsection and allows such person sixty days from the date such notice
3293 was sent to cease such violation and comply with the requirements of
3294 this section. Such written notice shall be sent, within available
3295 appropriations, by mail evidenced by a certificate of mailing or other
3296 similar United States Postal Service form from which the date of
3297 deposit can be verified.

3298 Sec. 111. (*Effective from passage*) Not later than thirty days after the
3299 federal Food and Drug Administration's proposed rule deeming
3300 tobacco products to be subject to the federal Food, Drug and Cosmetic
3301 Act, 21 CFR Parts 1100, 1140 and 1143, becomes final, the joint standing
3302 committee of the General Assembly having cognizance of matters
3303 relating to public health shall hold a public hearing for the purpose of
3304 reviewing such rule and determining whether the committee
3305 recommends amendments to the general statutes concerning products
3306 subject to the rule, which products may include, but need not be
3307 limited to, electronic nicotine delivery systems, vapor products and
3308 electronic cigarette liquid.

3309 Sec. 112. Section 19a-88 of the general statutes is repealed and the
3310 following is substituted in lieu thereof (*Effective July 1, 2015*):

3311 (a) Each person holding a license to practice dentistry, optometry,
3312 midwifery or dental hygiene shall, annually, during the month of such
3313 person's birth, register with the Department of Public Health, upon
3314 payment of: [the] (1) The professional services fee for class I, as defined
3315 in section 33-182l, plus [five] ten dollars, in the case of a dentist, except
3316 as provided in sections 19a-88b and 20-113b; (2) the professional
3317 services fee for class H, as defined in section 33-182l, plus five dollars,
3318 in the case of an optometrist; [, fifteen] (3) twenty dollars in the case of
3319 a midwife; and (4) one hundred five dollars in the case of a dental
3320 hygienist. Such registration shall be on blanks to be furnished by the
3321 department for such purpose, giving such person's name in full, such
3322 person's residence and business address and such other information as
3323 the department requests. Each person holding a license to practice
3324 dentistry who has retired from the profession may renew such license,
3325 but the fee shall be ten per cent of the professional services fee for class
3326 I, as defined in section 33-182l, or ninety-five dollars, whichever is
3327 greater. Any license provided by the department at a reduced fee
3328 pursuant to this subsection shall indicate that the dentist is retired.

3329 (b) Each person holding a license to practice medicine, surgery,

3330 podiatry, chiropractic or naturopathy shall, annually, during the
3331 month of such person's birth, register with the Department of Public
3332 Health, upon payment of the professional services fee for class I, as
3333 defined in section 33-182l. Each person holding a license to practice
3334 medicine or surgery shall pay [five] ten dollars in addition to such
3335 professional services fee. Such registration shall be on blanks to be
3336 furnished by the department for such purpose, giving such person's
3337 name in full, such person's residence and business address and such
3338 other information as the department requests.

3339 (c) (1) Each person holding a license to practice as a registered
3340 nurse, shall, annually, during the month of such person's birth, register
3341 with the Department of Public Health, upon payment of one hundred
3342 [five] ten dollars, on blanks to be furnished by the department for such
3343 purpose, giving such person's name in full, such person's residence
3344 and business address and such other information as the department
3345 requests. Each person holding a license to practice as a registered nurse
3346 who has retired from the profession may renew such license, but the
3347 fee shall be ten per cent of the professional services fee for class B, as
3348 defined in section 33-182l, plus five dollars. Any license provided by
3349 the department at a reduced fee shall indicate that the registered nurse
3350 is retired.

3351 (2) Each person holding a license as an advanced practice registered
3352 nurse shall, annually, during the month of such person's birth, register
3353 with the Department of Public Health, upon payment of one hundred
3354 [twenty-five] thirty dollars, on blanks to be furnished by the
3355 department for such purpose, giving such person's name in full, such
3356 person's residence and business address and such other information as
3357 the department requests. No such license shall be renewed unless the
3358 department is satisfied that the person maintains current certification
3359 as either a nurse practitioner, a clinical nurse specialist or a nurse
3360 anesthetist from one of the following national certifying bodies which
3361 certify nurses in advanced practice: The American Nurses' Association,
3362 the Nurses' Association of the American College of Obstetricians and

3363 Gynecologists Certification Corporation, the National Board of
3364 Pediatric Nurse Practitioners and Associates or the American
3365 Association of Nurse Anesthetists. Each person holding a license to
3366 practice as an advanced practice registered nurse who has retired from
3367 the profession may renew such license, but the fee shall be ten per cent
3368 of the professional services fee for class C, as defined in section 33-182l,
3369 plus five dollars. Any license provided by the department at a reduced
3370 fee shall indicate that the advanced practice registered nurse is retired.

3371 (3) Each person holding a license as a licensed practical nurse shall,
3372 annually, during the month of such person's birth, register with the
3373 Department of Public Health, upon payment of [sixty-five] seventy
3374 dollars, on blanks to be furnished by the department for such purpose,
3375 giving such person's name in full, such person's residence and
3376 business address and such other information as the department
3377 requests. Each person holding a license to practice as a licensed
3378 practical nurse who has retired from the profession may renew such
3379 license, but the fee shall be ten per cent of the professional services fee
3380 for class A, as defined in section 33-182l, plus five dollars. Any license
3381 provided by the department at a reduced fee shall indicate that the
3382 licensed practical nurse is retired.

3383 (4) Each person holding a license as a nurse-midwife shall, annually,
3384 during the month of such person's birth, register with the Department
3385 of Public Health, upon payment of one hundred [twenty-five] thirty
3386 dollars, on blanks to be furnished by the department for such purpose,
3387 giving such person's name in full, such person's residence and
3388 business address and such other information as the department
3389 requests. No such license shall be renewed unless the department is
3390 satisfied that the person maintains current certification from the
3391 American College of Nurse-Midwives.

3392 (5) (A) Each person holding a license to practice physical therapy
3393 shall, annually, during the month of such person's birth, register with
3394 the Department of Public Health, upon payment of the professional

3395 services fee for class B, as defined in section 33-182l, plus five dollars,
3396 on blanks to be furnished by the department for such purpose, giving
3397 such person's name in full, such person's residence and business
3398 address and such other information as the department requests.

3399 (B) Each person holding a physical therapist assistant license shall,
3400 annually, during the month of such person's birth, register with the
3401 Department of Public Health, upon payment of the professional
3402 services fee for class A, as defined in section 33-182l, plus five dollars,
3403 on blanks to be furnished by the department for such purpose, giving
3404 such person's name in full, such person's residence and business
3405 address and such other information as the department requests.

3406 (6) Each person holding a license as a physician assistant shall,
3407 annually, during the month of such person's birth, register with the
3408 Department of Public Health, upon payment of a fee of one hundred
3409 [fifty] fifty-five dollars, on blanks to be furnished by the department
3410 for such purpose, giving such person's name in full, such person's
3411 residence and business address and such other information as the
3412 department requests. No such license shall be renewed unless the
3413 department is satisfied that the practitioner has met the mandatory
3414 continuing medical education requirements of the National
3415 Commission on Certification of Physician Assistants or a successor
3416 organization for the certification or recertification of physician
3417 assistants that may be approved by the department and has passed
3418 any examination or continued competency assessment the passage of
3419 which may be required by said commission for maintenance of current
3420 certification by said commission.

3421 (d) No provision of this section shall be construed to apply to any
3422 person practicing Christian Science.

3423 (e) (1) Each person holding a license or certificate issued under
3424 section 19a-514, 20-65k, as amended by this act, 20-74s, as amended by
3425 this act, 20-195cc, as amended by this act, or 20-206ll, as amended by

3426 this act, and chapters 370 to 373, inclusive, 375, 378 to 381a, inclusive,
3427 383 to 383c, inclusive, 384, 384a, 384b, 384d, 385, 393a, 395, 399 or 400a
3428 and section 20-206n, as amended by this act, or 20-206o shall, annually,
3429 during the month of such person's birth, apply for renewal of such
3430 license or certificate to the Department of Public Health, giving such
3431 person's name in full, such person's residence and business address
3432 and such other information as the department requests.

3433 (2) Each person holding a license or certificate issued under section
3434 19a-514, section 20-266o and chapters 384a, 384c, 386, 387, 388 and 398
3435 shall apply for renewal of such license or certificate once every two
3436 years, during the month of such person's birth, giving such person's
3437 name in full, such person's residence and business address and such
3438 other information as the department requests.

3439 (3) Each person holding a license or certificate issued pursuant to
3440 section 20-475 or 20-476 shall, annually, during the month of such
3441 person's birth, apply for renewal of such license or certificate to the
3442 department.

3443 (4) Each entity holding a license issued pursuant to section 20-475
3444 shall, annually, during the anniversary month of initial licensure,
3445 apply for renewal of such license or certificate to the department.

3446 (5) Each person holding a license issued pursuant to section 20-
3447 162bb, as amended by this act, shall, annually, during the month of
3448 such person's birth, apply for renewal of such license to the
3449 Department of Public Health, upon payment of a fee of three hundred
3450 [fifteen] twenty dollars, giving such person's name in full, such
3451 person's residence and business address and such other information as
3452 the department requests.

3453 (f) Any person or entity which fails to comply with the provisions of
3454 this section shall be notified by the department that such person's or
3455 entity's license or certificate shall become void ninety days after the
3456 time for its renewal under this section unless it is so renewed. Any

3457 such license shall become void upon the expiration of such ninety-day
3458 period.

3459 (g) The Department of Public Health shall administer a secure on-
3460 line license renewal system for persons holding a license to practice
3461 medicine or surgery under chapter 370, dentistry under chapter 379,
3462 nursing under chapter 378 or nurse-midwifery under chapter 377. The
3463 department shall require such persons to renew their licenses using the
3464 on-line renewal system and to pay professional [service] services fees
3465 on-line by means of a credit card or electronic transfer of funds from a
3466 bank or credit union account, except in extenuating circumstances,
3467 including, but not limited to, circumstances in which a licensee does
3468 not have access to a credit card and submits a notarized affidavit
3469 affirming that fact, the department may allow the licensee to renew his
3470 or her license using a paper form prescribed by the department and
3471 pay professional service fees by check or money order.

3472 Sec. 113. Subsection (a) of section 19a-515 of the general statutes is
3473 repealed and the following is substituted in lieu thereof (*Effective July*
3474 *1, 2015*):

3475 (a) Each nursing home administrator's license issued pursuant to the
3476 provisions of sections 19a-511 to 19a-520, inclusive, shall be renewed
3477 once every two years, in accordance with section 19a-88, as amended
3478 by this act, except for cause, by the Department of Public Health, upon
3479 forms to be furnished by said department and upon the payment to
3480 said department, by each applicant for license renewal, of the sum of
3481 two hundred five dollars. Each such fee shall be remitted to the
3482 Department of Public Health on or before the date prescribed under
3483 section 19a-88, as amended by this act. Such renewals shall be granted
3484 unless said department finds the applicant has acted or failed to act in
3485 such a manner or under such circumstances as would constitute
3486 grounds for suspension or revocation of such license.

3487 Sec. 114. Section 20-65k of the general statutes is repealed and the

3488 following is substituted in lieu thereof (*Effective July 1, 2015*):

3489 (a) The commissioner shall grant a license to practice athletic
3490 training to an applicant who presents evidence satisfactory to the
3491 commissioner of having met the requirements of section 20-65j. An
3492 application for such license shall be made on a form required by the
3493 commissioner. The fee for an initial license under this section shall be
3494 one hundred ninety dollars.

3495 (b) A license to practice athletic training may be renewed in
3496 accordance with the provisions of section 19a-88, as amended by this
3497 act, provided any licensee applying for license renewal shall maintain
3498 certification as an athletic trainer by the Board of Certification, Inc., or
3499 its successor organization. The fee for such renewal shall be two
3500 hundred five dollars.

3501 (c) The department may, upon receipt of an application for athletic
3502 training licensure, accompanied by the licensure application fee of one
3503 hundred ninety dollars, issue a temporary permit to a person who has
3504 met the requirements of subsection (a) of section 20-65j, except that the
3505 applicant has not yet sat for or received the results of the athletic
3506 training certification examination administered by the Board of
3507 Certification, Inc., or its successor organization. Such temporary permit
3508 shall authorize the permittee to practice athletic training under the
3509 supervision of a person licensed pursuant to subsection (a) of this
3510 section. Such practice shall be limited to those settings where the
3511 licensed supervisor is physically present on the premises and is
3512 immediately available to render assistance and supervision, as needed,
3513 to the permittee. Such temporary permit shall be valid for a period not
3514 to exceed one hundred twenty calendar days after the date of
3515 completion of the required course of study in athletic training and
3516 shall not be renewable. Such permit shall become void and shall not be
3517 reissued in the event that the permittee fails to pass the athletic
3518 training certification examination. No permit shall be issued to any
3519 person who has previously failed the athletic training certification

3520 examination or who is the subject of an unresolved complaint or
3521 pending professional disciplinary action. Violation of the restrictions
3522 on practice set forth in this section may constitute a basis for denial of
3523 licensure as an athletic trainer.

3524 Sec. 115. Subsection (c) of section 20-74bb of the general statutes is
3525 repealed and the following is substituted in lieu thereof (*Effective July*
3526 *1, 2015*):

3527 (c) Licenses shall be renewed annually in accordance with the
3528 provisions of section 19a-88, as amended by this act. The fee for
3529 renewal shall be one hundred five dollars.

3530 Sec. 116. Section 20-74f of the general statutes is repealed and the
3531 following is substituted in lieu thereof (*Effective July 1, 2015*):

3532 (a) The department shall issue a license to any person who meets the
3533 requirements of this chapter upon payment of a [two-hundred-dollar]
3534 license fee of two hundred five dollars. Any person who is issued a
3535 license as an occupational therapist under the terms of this chapter
3536 may use the words "occupational therapist", "licensed occupational
3537 therapist", or "occupational therapist registered" or [he] such person
3538 may use the letters "O.T.", "L.O.T.", or "O.T.R." in connection with [his]
3539 such person's name or place of business to denote [his] such person's
3540 registration hereunder. Any person who is issued a license as an
3541 occupational therapy assistant under the terms of this chapter may use
3542 the words "occupational therapy assistant", or [he] such person may
3543 use the letters "O.T.A.", "L.O.T.A.", or "C.O.T.A." in connection with
3544 [his] such person's name or place of business to denote [his] such
3545 person's registration thereunder. No person shall practice occupational
3546 therapy or hold himself or herself out as an occupational therapist or
3547 an occupational therapy assistant, or as being able to practice
3548 occupational therapy or to render occupational therapy services in this
3549 state unless [he] such person is licensed in accordance with the
3550 provisions of this chapter.

3551 (b) No person, unless registered under this chapter as an
3552 occupational therapist or an occupational therapy assistant or whose
3553 registration has been suspended or revoked, shall use, in connection
3554 with [his] such person's name or place of business the words
3555 "occupational therapist", "licensed occupational therapist",
3556 "occupational therapist registered", "occupational therapy assistant", or
3557 the letters, "O.T.", "L.O.T.", "O.T.R.", "O.T.A.", "L.O.T.A.", or "C.O.T.A.",
3558 or any words, letters, abbreviations or insignia indicating or implying
3559 that [he] such person is an occupational therapist or an occupational
3560 therapy assistant or in any way, orally, in writing, in print or by sign,
3561 directly or by implication, represent himself or herself as an
3562 occupational therapist or an occupational therapy assistant. Any
3563 person who violates the provisions of this section shall be guilty of a
3564 class D felony. For the purposes of this section, each instance of patient
3565 contact or consultation which is in violation of any provision of this
3566 chapter shall constitute a separate offense. Failure to renew a license in
3567 a timely manner shall not constitute a violation for the purposes of this
3568 section.

3569 Sec. 117. Subsections (g) to (n), inclusive, of section 20-74s of the
3570 general statutes are repealed and the following is substituted in lieu
3571 thereof (*Effective July 1, 2015*):

3572 (g) The commissioner shall grant a license as an alcohol and drug
3573 counselor to any applicant who furnishes satisfactory evidence that
3574 [he] such applicant has met the requirements of subsection (d) or (o) of
3575 this section. The commissioner shall develop and provide application
3576 forms. The application fee shall be one hundred ninety dollars.

3577 (h) A license as an alcohol and drug counselor shall be renewed in
3578 accordance with the provisions of section 19a-88, as amended by this
3579 act, for a fee of one hundred [ninety] ninety-five dollars.

3580 (i) The commissioner shall grant certification as a certified alcohol
3581 and drug counselor to any applicant who furnishes satisfactory

3582 evidence that [he] such applicant has met the requirements of
3583 subsection (e) or (o) of this section. The commissioner shall develop
3584 and provide application forms. The application fee shall be one
3585 hundred ninety dollars.

3586 (j) A certificate as an alcohol and drug counselor may be renewed in
3587 accordance with the provisions of section 19a-88, as amended by this
3588 act, for a fee of one hundred [ninety] ninety-five dollars.

3589 (k) The commissioner may contract with a qualified private
3590 organization for services that include (1) providing verification that
3591 applicants for licensure or certification have met the education,
3592 training and work experience requirements under this section; and (2)
3593 any other services that the commissioner may deem necessary.

3594 (l) Any person who has attained a master's level degree and is
3595 certified by the Connecticut Certification Board as a substance abuse
3596 counselor on or before July 1, 2000, shall be deemed a licensed alcohol
3597 and drug counselor. Any person so deemed shall renew [his] such
3598 person's license pursuant to section 19a-88, as amended by this act, for
3599 a fee of one hundred [ninety] ninety-five dollars.

3600 (m) Any person who has not attained a master's level degree and is
3601 certified by the Connecticut Certification Board as a substance abuse
3602 counselor on or before July 1, 2000, shall be deemed a certified alcohol
3603 and drug counselor. Any person so deemed shall renew [his] such
3604 person's certification pursuant to section 19a-88, as amended by this
3605 act, for a fee of one hundred [ninety] ninety-five dollars.

3606 (n) Any person who is not certified by the Connecticut Certification
3607 Board as a substance abuse counselor on or before July 1, 2000, who (1)
3608 documents to the department that [he] such person has a minimum of
3609 five years full-time or eight years part-time paid work experience,
3610 under supervision, as an alcohol and drug counselor, and (2)
3611 successfully passes a commissioner-approved examination no later
3612 than July 1, 2000, shall be deemed a certified alcohol and drug

3613 counselor. Any person so deemed shall renew [his] such person's
3614 certification pursuant to section 19a-88, as amended by this act, for a
3615 fee of one hundred [ninety] ninety-five dollars.

3616 Sec. 118. Section 20-149 of the general statutes is repealed and the
3617 following is substituted in lieu thereof (*Effective July 1, 2015*):

3618 A license under the provisions of this chapter shall be given under
3619 the hand of the Commissioner of Public Health or [his] the
3620 commissioner's designee. A fee shall be paid to the department, at the
3621 date of application for a license, as follows: For licensed optician,
3622 granting full responsibility, two hundred dollars. Such licenses shall be
3623 renewed annually in accordance with the provisions of section 19a-88,
3624 as amended by this act, and a fee shall be paid to the department at the
3625 date of renewal application as follows: For a licensed optician, two
3626 hundred five dollars.

3627 Sec. 119. Subsection (f) of section 20-162o of the general statutes is
3628 repealed and the following is substituted in lieu thereof (*Effective July*
3629 *1, 2015*):

3630 (f) Licenses shall be renewed annually in accordance with the
3631 provisions of section 19a-88, as amended by this act. The fee for
3632 renewal shall be one hundred five dollars.

3633 Sec. 120. Subsection (g) of section 20-162bb of the general statutes is
3634 repealed and the following is substituted in lieu thereof (*Effective July*
3635 *1, 2015*):

3636 (g) Licenses shall be renewed annually in accordance with the
3637 provisions of section 19a-88, as amended by this act, for a fee of three
3638 hundred [fifteen] twenty dollars.

3639 Sec. 121. Section 20-191a of the general statutes is repealed and the
3640 following is substituted in lieu thereof (*Effective July 1, 2015*):

3641 Each license issued under this chapter shall be renewed annually in

3642 accordance with the provisions of section 19a-88, as amended by this
3643 act. Thirty days prior to the expiration date of each license under [said]
3644 section 19a-88, as amended by this act, the department shall mail to the
3645 last-known address of each licensed psychologist an application for
3646 renewal in such form as said department determines. Each such
3647 application, on or before such expiration date, shall be returned to said
3648 department, together with a fee of the professional services fee for
3649 class I, as defined in section 33-182l, plus five dollars and the
3650 department shall thereupon issue a renewal license. In the event of
3651 failure of a psychologist to apply for such renewal license by such
3652 expiration date, [he] such psychologist may so apply subject to the
3653 provisions of subsection (b) of [said] section 19a-88, as amended by
3654 this act.

3655 Sec. 122. Section 20-195c of the general statutes is repealed and the
3656 following is substituted in lieu thereof (*Effective July 1, 2015*):

3657 (a) Each applicant for licensure as a marital and family therapist
3658 shall present to the department satisfactory evidence that such
3659 applicant has: (1) Completed a graduate degree program specializing
3660 in marital and family therapy from a regionally accredited college or
3661 university or an accredited postgraduate clinical training program
3662 accredited by the Commission on Accreditation for Marriage and
3663 Family Therapy Education offered by a regionally accredited
3664 institution of higher education; (2) completed a supervised practicum
3665 or internship with emphasis in marital and family therapy supervised
3666 by the program granting the requisite degree or by an accredited
3667 postgraduate clinical training program, accredited by the Commission
3668 on Accreditation for Marriage and Family Therapy Education offered
3669 by a regionally accredited institution of higher education in which the
3670 student received a minimum of five hundred direct clinical hours that
3671 included one hundred hours of clinical supervision; (3) completed a
3672 minimum of twelve months of relevant postgraduate experience,
3673 including at least (A) one thousand hours of direct client contact
3674 offering marital and family therapy services subsequent to being

3675 awarded a master's degree or doctorate or subsequent to the training
3676 year specified in subdivision (2) of this subsection, and (B) one
3677 hundred hours of postgraduate clinical supervision provided by a
3678 licensed marital and family therapist; and (4) passed an examination
3679 prescribed by the department. The fee shall be three hundred fifteen
3680 dollars for each initial application.

3681 (b) The department may grant licensure without examination,
3682 subject to payment of fees with respect to the initial application, to any
3683 applicant who is currently licensed or certified as a marital or marriage
3684 and family therapist in another state, territory or commonwealth of the
3685 United States, provided such state, territory or commonwealth
3686 maintains licensure or certification standards which, in the opinion of
3687 the department, are equivalent to or higher than the standards of this
3688 state. No license shall be issued under this section to any applicant
3689 against whom professional disciplinary action is pending or who is the
3690 subject of an unresolved complaint.

3691 (c) Licenses issued under this section may be renewed annually in
3692 accordance with the provisions of section 19a-88, as amended by this
3693 act. The fee for such renewal shall be three hundred [~~fifteen~~] twenty
3694 dollars. Each licensed marital and family therapist applying for license
3695 renewal shall furnish evidence satisfactory to the commissioner of
3696 having participated in continuing education programs. The
3697 commissioner shall adopt regulations, in accordance with chapter 54,
3698 to (1) define basic requirements for continuing education programs,
3699 which shall include not less than one contact hour of training or
3700 education each registration period on the topic of cultural competency,
3701 (2) delineate qualifying programs, (3) establish a system of control and
3702 reporting, and (4) provide for waiver of the continuing education
3703 requirement for good cause.

3704 (d) Notwithstanding the provisions of this section, an applicant who
3705 is currently licensed or certified as a marital or marriage and family
3706 therapist in another state, territory or commonwealth of the United

3707 States that does not maintain standards for licensure or certification
3708 that are equivalent to or higher than the standards in this state may
3709 substitute three years of licensed or certified work experience in the
3710 practice of marital and family therapy, as defined in section 20-195a, in
3711 lieu of the requirements of subdivisions (2) and (3) of subsection (a) of
3712 this section.

3713 Sec. 123. Section 20-195o of the general statutes is repealed and the
3714 following is substituted in lieu thereof (*Effective July 1, 2015*):

3715 (a) Application for licensure shall be on forms prescribed and
3716 furnished by the commissioner. Each applicant shall furnish evidence
3717 satisfactory to the commissioner that he or she has met the
3718 requirements of section 20-195n. The application fee for a clinical social
3719 worker license shall be three hundred fifteen dollars. The application
3720 fee for a master social worker license shall be two hundred twenty
3721 dollars.

3722 (b) Notwithstanding the provisions of section 20-195n concerning
3723 examinations, on or before October 1, 2015, the commissioner may
3724 issue a license without examination, to any master social worker
3725 applicant who demonstrates to the satisfaction of the commissioner
3726 that, on or before October 1, 2013, he or she held a master's degree
3727 from a social work program accredited by the Council on Social Work
3728 Education or, if educated outside the United States or its territories,
3729 completed an educational program deemed equivalent by the council.

3730 (c) Each person licensed pursuant to this chapter may apply for
3731 renewal of such licensure in accordance with the provisions of
3732 subsection (e) of section 19a-88, as amended by this act. A fee of one
3733 hundred [ninety] ninety-five dollars shall accompany each renewal
3734 application for a licensed master social worker or a licensed clinical
3735 social worker. Each such applicant shall furnish evidence satisfactory
3736 to the commissioner of having satisfied the continuing education
3737 requirements prescribed in section 20-195u.

3738 Sec. 124. Section 20-195cc of the general statutes is repealed and the
3739 following is substituted in lieu thereof (*Effective July 1, 2015*):

3740 (a) The Commissioner of Public Health shall grant a license as a
3741 professional counselor to any applicant who furnishes evidence
3742 satisfactory to the commissioner that such applicant has met the
3743 requirements of section 20-195dd. The commissioner shall develop and
3744 provide application forms. The application fee shall be three hundred
3745 fifteen dollars.

3746 (b) Licenses issued under this section may be renewed annually
3747 pursuant to section 19a-88, as amended by this act. The fee for such
3748 renewal shall be one hundred [ninety] ninety-five dollars. Each
3749 licensed professional counselor applying for license renewal shall
3750 furnish evidence satisfactory to the commissioner of having
3751 participated in continuing education programs. The commissioner
3752 shall adopt regulations, in accordance with chapter 54, to (1) define
3753 basic requirements for continuing education programs, which shall
3754 include not less than one contact hour of training or education each
3755 registration period on the topic of cultural competency, (2) delineate
3756 qualifying programs, (3) establish a system of control and reporting,
3757 and (4) provide for a waiver of the continuing education requirement
3758 for good cause.

3759 Sec. 125. Section 20-201 of the general statutes is repealed and the
3760 following is substituted in lieu thereof (*Effective July 1, 2015*):

3761 Said department shall, annually in accordance with the provisions
3762 of section 19a-88, as amended by this act, issue to each licensed
3763 veterinarian in the state, presenting an application for renewal of his or
3764 her license accompanied by the professional services fee for class I, as
3765 defined in section 33-182l, plus five dollars, a receipt stating the fact of
3766 such payment, which receipt shall be a license to follow such practice
3767 for one year.

3768 Sec. 126. Subsection (b) of section 20-206b of the general statutes is

3769 repealed and the following is substituted in lieu thereof (*Effective July*
3770 *1, 2015*):

3771 (b) Licenses shall be renewed once every two years in accordance
3772 with the provisions of section 19a-88, as amended by this act. The fee
3773 for renewal shall be two hundred [fifty] fifty-five dollars. No license
3774 shall be issued under this section to any applicant against whom
3775 professional disciplinary action is pending or who is the subject of an
3776 unresolved complaint in this or any other state or jurisdiction. Any
3777 certificate granted by the department prior to June 1, 1993, shall be
3778 deemed a valid license permitting continuance of profession subject to
3779 the provisions of this chapter.

3780 Sec. 127. Section 20-206n of the general statutes is repealed and the
3781 following is substituted in lieu thereof (*Effective July 1, 2015*):

3782 (a) The department may, upon receipt of an application and fee of
3783 one hundred ninety dollars, issue a certificate as a dietitian-nutritionist
3784 to any applicant who has presented to the commissioner satisfactory
3785 evidence that (1) such applicant is certified as a registered dietitian by
3786 the Commission on Dietetic Registration, or (2) such applicant has (A)
3787 successfully passed a written examination prescribed by the
3788 commissioner, and (B) received a master's degree or doctoral degree,
3789 from an institution of higher education accredited to grant such degree
3790 by a regional accrediting agency recognized by the United States
3791 Department of Education, with a major course of study which focused
3792 primarily on human nutrition or dietetics and which included a
3793 minimum of thirty graduate semester credits, twenty-one of which
3794 shall be in not fewer than five of the following content areas: (i)
3795 Human nutrition or nutrition in the life cycle, (ii) nutrition
3796 biochemistry, (iii) nutrition assessment, (iv) food composition or food
3797 science, (v) health education or nutrition counseling, (vi) nutrition in
3798 health and disease, and (vii) community nutrition or public health
3799 nutrition.

3800 (b) No certificate shall be issued under this section to any applicant
3801 against whom a professional disciplinary action is pending or who is
3802 the subject of an unresolved professional complaint.

3803 Sec. 128. Section 20-206r of the general statutes is repealed and the
3804 following is substituted in lieu thereof (*Effective July 1, 2015*):

3805 Certificates issued under section 20-206n, as amended by this act, or
3806 20-206o shall be renewed annually, subject to the provisions of section
3807 19a-88, as amended by this act, upon payment of a [one-hundred-
3808 dollar] renewal fee of one hundred five dollars.

3809 Sec. 129. Subsection (e) of section 20-206bb of the general statutes is
3810 repealed and the following is substituted in lieu thereof (*Effective July*
3811 *1, 2015*):

3812 (e) Licenses shall be renewed once every two years in accordance
3813 with the provisions of subsection (e) of section 19a-88, as amended by
3814 this act. The fee for renewal shall be two hundred [fifty] fifty-five
3815 dollars.

3816 (1) Except as provided in subdivision (2) of this subsection, for
3817 registration periods beginning on and after October 1, 2014, a licensee
3818 applying for license renewal shall (A) maintain a certification by the
3819 National Certification Commission for Acupuncture and Oriental
3820 Medicine, or (B) earn not less than thirty contact hours of continuing
3821 education approved by the National Certification Commission for
3822 Acupuncture and Oriental Medicine within the preceding twenty-four-
3823 month period.

3824 (2) Each licensee applying for license renewal pursuant to section
3825 19a-88, as amended by this act, except a licensee applying for a license
3826 renewal for the first time, shall sign a statement attesting that he or she
3827 has satisfied the certification or continuing education requirements
3828 described in subdivision (1) of this subsection on a form prescribed by
3829 the department. Each licensee shall retain records of attendance or

3830 certificates of completion that demonstrate compliance with the
3831 continuing education or certification requirements described in
3832 subdivision (1) of this subsection for not less than five years following
3833 the date on which the continuing education was completed or the
3834 certification was renewed. Each licensee shall submit such records to
3835 the department for inspection not later than forty-five days after a
3836 request by the department for such records.

3837 (3) In individual cases involving medical disability or illness, the
3838 commissioner may grant a waiver of the continuing education or
3839 certification requirements or an extension of time within which to
3840 fulfill such requirements of this subsection to any licensee, provided
3841 the licensee submits to the department an application for waiver or
3842 extension of time on a form prescribed by the commissioner, along
3843 with a certification by a licensed physician of the disability or illness
3844 and such other documentation as may be required by the department.
3845 The commissioner may grant a waiver or extension for a period not to
3846 exceed one registration period, except that the commissioner may
3847 grant additional waivers or extensions if the medical disability or
3848 illness upon which a waiver or extension is granted continues beyond
3849 the period of the waiver or extension and the licensee applies for an
3850 additional waiver or extension.

3851 (4) A licensee whose license has become void pursuant to section
3852 19a-88, as amended by this act, and who applies to the department for
3853 reinstatement of such license, shall submit evidence documenting
3854 valid acupuncture certification by the National Certification
3855 Commission for Acupuncture and Oriental Medicine or successful
3856 completion of fifteen contact hours of continuing education within the
3857 one-year period immediately preceding application for reinstatement.

3858 Sec. 130. Subsection (b) of section 20-206ll of the general statutes is
3859 repealed and the following is substituted in lieu thereof (*Effective July*
3860 *1, 2015*):

3861 (b) The license may be renewed annually pursuant to section 19a-88,
3862 as amended by this act, for a fee of one hundred [fifty] fifty-five
3863 dollars.

3864 Sec. 131. Section 20-222a of the general statutes is repealed and the
3865 following is substituted in lieu thereof (*Effective July 1, 2015*):

3866 Each embalmer's license, funeral director's license and inspection
3867 certificate issued pursuant to the provisions of this chapter shall be
3868 renewed, except for cause, by the Department of Public Health upon
3869 the payment to said Department of Public Health by each applicant for
3870 license renewal of the sum of one hundred [ten] fifteen dollars in the
3871 case of an embalmer, two hundred [thirty] thirty-five dollars in the
3872 case of a funeral director and for inspection certificate renewal the sum
3873 of one hundred [ninety] ninety-five dollars for each certificate to be
3874 renewed. Fees for renewal of inspection certificates shall be given to
3875 the Department of Public Health on or before July first in each year
3876 and the renewal of inspection certificates shall begin on July first of
3877 each year and shall be valid for one calendar year. Licenses shall be
3878 renewed in accordance with the provisions of section 19a-88, as
3879 amended by this act.

3880 Sec. 132. Section 20-275 of the general statutes is repealed and the
3881 following is substituted in lieu thereof (*Effective July 1, 2015*):

3882 (a) Each person licensed under the provisions of this chapter shall
3883 renew such license once every two years with the department in
3884 accordance with the provisions of section 19a-88, as amended by this
3885 act, on forms provided by the department. The renewal fee shall be
3886 two hundred five dollars.

3887 (b) Each licensed electrologist applying for license renewal shall
3888 furnish evidence satisfactory to the Commissioner of Public Health of
3889 having participated in continuing education programs. The
3890 commissioner shall adopt regulations, in accordance with chapter 54,
3891 to (1) define basic requirements for continuing education programs, (2)

3892 delineate qualifying programs, (3) establish a system of control and
3893 reporting, and (4) provide for waiver of the continuing education
3894 requirement for good cause.

3895 Sec. 133. Subsection (a) of section 20-395d of the general statutes is
3896 repealed and the following is substituted in lieu thereof (*Effective July*
3897 *1, 2015*):

3898 (a) The fee for an initial license as an audiologist shall be two
3899 hundred dollars. Licenses shall be renewed in accordance with section
3900 19a-88, as amended by this act, upon payment of a fee of two hundred
3901 five dollars.

3902 Sec. 134. Subsection (a) of section 20-398 of the general statutes is
3903 repealed and the following is substituted in lieu thereof (*Effective July*
3904 *1, 2015*):

3905 (a) No person may engage in the practice of fitting or selling hearing
3906 aids, or display a sign or in any other way advertise or claim to be a
3907 person who sells or engages in the practice of fitting or selling hearing
3908 aids unless such person has obtained a license under this chapter or as
3909 an audiologist under sections 20-395a to 20-395g, inclusive. No person
3910 may receive a license, except as provided in subsection (b) of this
3911 section, unless such person has submitted proof satisfactory to the
3912 department that such person has completed a four-year course at an
3913 approved high school or has an equivalent education as determined by
3914 the department; has satisfactorily completed a course of study in the
3915 fitting and selling of hearing aids or a period of training approved by
3916 the department; and has satisfactorily passed a written, oral and
3917 practical examination given by the department. Application for the
3918 examination shall be on forms prescribed and furnished by the
3919 department. Examinations shall be given at least twice yearly. The fee
3920 for the examination shall be two hundred dollars; and for the initial
3921 license and each renewal thereof shall be two hundred [fifty] fifty-five
3922 dollars.

3923 Sec. 135. Section 20-412 of the general statutes is repealed and the
3924 following is substituted in lieu thereof (*Effective July 1, 2015*):

3925 The fee for an initial license as provided for in section 20-411 as a
3926 speech and language pathologist shall be two hundred dollars.
3927 Licenses shall expire in accordance with section 19a-88, as amended by
3928 this act, and shall become invalid unless renewed. Renewal may be
3929 effected upon payment of a fee of two hundred five dollars and in
3930 accordance with section 19a-88, as amended by this act.

3931 Sec. 136. (NEW) (*Effective July 1, 2015*) On or before the last day of
3932 January, April, July and October in each year, the Commissioner of
3933 Public Health shall certify the amount of revenue received as a result
3934 of any fee increase in the amount of five dollars that took effect July 1,
3935 2015, pursuant to sections 19a-88, 19a-515, 20-65k, 20-74bb, 20-74f, 20-
3936 74s, 20-149, 20-162o, 20-162bb, 20-191a, 20-195c, 20-195o, 20-195cc, 20-
3937 201, 20-206b, 20-206n, 20-206r, 20-206bb, 20-206ll, 20-222a, 20-275, 20-
3938 395d, 20-398 and 20-412 of the general statutes, each as amended by
3939 this act, and transfer such amount to the professional assistance
3940 program account established in section 137 of this act.

3941 Sec. 137. (NEW) (*Effective July 1, 2015*) There is established an
3942 account to be known as the "professional assistance program account"
3943 which shall be a separate, nonlapsing account within the General
3944 Fund. The account shall contain any moneys required by law to be
3945 deposited in the account. Moneys in the account shall be paid by the
3946 Commissioner of Public Health to the assistance program for health
3947 care professionals established pursuant to section 19a-12a of the
3948 general statutes for the provision of education, prevention,
3949 intervention, referral assistance, rehabilitation or support services to
3950 health care professionals who have a chemical dependency, emotional
3951 or behavioral disorder or physical or mental illness.

3952 Sec. 138. Subsection (a) of section 12-213 of the general statutes is
3953 repealed and the following is substituted in lieu thereof (*Effective from*

3954 *passage and applicable to income years commencing on or after January 1,*
3955 *2015):*

3956 (a) When used in this [part] chapter and in sections 139 to 141,
3957 inclusive, of this act, unless the context otherwise requires:

3958 (1) "Taxpayer" and "company" mean any corporation, foreign
3959 municipal electric utility, as defined in section 12-59, electric
3960 distribution company, as defined in section 16-1, electric supplier, as
3961 defined in section 16-1, generation entity or affiliate, as defined in
3962 section 16-1, joint stock company or association or any fiduciary
3963 thereof and any dissolved corporation which continues to conduct
3964 business, but does not include a passive investment company or
3965 municipal utility, as defined in section 12-265;

3966 (2) "Dissolved corporation" means any company which has
3967 terminated its corporate existence by resolution, expiration, decree or
3968 forfeiture;

3969 (3) "Commissioner" means the Commissioner of Revenue Services;

3970 (4) "Tax year" means the calendar year in which the tax is payable;

3971 (5) "Income year" means the calendar year upon the basis of which
3972 net income is computed under this part, unless a fiscal year other than
3973 the calendar year has been established for federal income tax purposes,
3974 in which case it means the fiscal year so established or a period of less
3975 than twelve months ending as of the date on which liability under this
3976 chapter ceases to accrue by reason of dissolution, forfeiture,
3977 withdrawal, merger or consolidation;

3978 (6) "Fiscal year" means the income year ending on the last day of
3979 any month other than December or an annual period which varies
3980 from fifty-two to fifty-three weeks elected by the taxpayer in
3981 accordance with the provisions of the Internal Revenue Code;

3982 (7) "Paid" means "paid or accrued" or "paid or incurred", construed

3983 according to the method of accounting upon the basis of which net
3984 income is computed under this part;

3985 (8) "Received" means "received" or "accrued", construed according
3986 to the method of accounting upon the basis of which net income is
3987 computed under this part;

3988 (9) (A) "Gross income" means gross income, as defined in the
3989 Internal Revenue Code, and, in addition, means any interest or exempt
3990 interest dividends, as defined in Section 852(b)(5) of the Internal
3991 Revenue Code, received by the taxpayer or losses of other calendar or
3992 fiscal years, retroactive to include all calendar or fiscal years beginning
3993 after January 1, 1935, incurred by the taxpayer which are excluded
3994 from gross income for purposes of assessing the federal corporation
3995 net income tax, and in addition, notwithstanding any other provision
3996 of law, means interest or exempt interest dividends, as defined in said
3997 Section 852(b)(5) of the Internal Revenue Code, accrued on or after the
3998 application date, as defined in section 12-242ff, with respect to any
3999 obligation issued by or on behalf of the state, its agencies, authorities,
4000 commissions and other instrumentalities, or by or on behalf of its
4001 political subdivisions and their agencies, authorities, commissions and
4002 other instrumentalities;

4003 (B) "Gross income" shall include, to the extent not properly
4004 includable in gross income for federal income tax purposes, an amount
4005 equal to (i) any distribution from a manufacturing reinvestment
4006 account not used in accordance with subdivision (3) of subsection (c)
4007 of section 32-9zz to the extent that a contribution to such account was
4008 subtracted from gross income pursuant to subparagraph (F) of
4009 subdivision (1) of subsection (a) of section 12-217, as amended by this
4010 act, in computing net income for the current or a preceding income
4011 year, and (ii) any return of money from a manufacturing reinvestment
4012 account pursuant to subsection (d) of section 32-9zz to the extent that a
4013 contribution to such account was subtracted from gross income
4014 pursuant to subparagraph (F) of subdivision (1) of subsection (a) of

4015 section 12-217, as amended by this act, in computing net income for the
4016 current or a preceding income year;

4017 (C) "Gross income" shall not include the amount which for federal
4018 income tax purposes is treated as a dividend received by a domestic
4019 United States corporation from a foreign corporation on account of
4020 foreign taxes deemed paid by such domestic corporation, when such
4021 domestic corporation elects the foreign tax credit for federal income
4022 tax purposes;

4023 (D) "Gross income" shall not include any amount which for federal
4024 income tax purposes is treated as a dividend received directly or
4025 indirectly by a taxpayer from a passive investment company;

4026 (10) "Net income" means net earnings received during the income
4027 year and available for contributors of capital, whether they are
4028 creditors or stockholders, computed by subtracting from gross income
4029 the deductions allowed by the terms of section 12-217, as amended by
4030 this act, except that in the case of a domestic insurance company which
4031 is a life insurance company, "net income" means life insurance
4032 company taxable income (A) increased by any amount or amounts
4033 which have been deducted in the computation of gain or loss from
4034 operations in respect of (i) the life insurance company's share of tax-
4035 exempt interest, (ii) operations loss carry-backs and capital loss carry-
4036 backs, and (iii) operations loss carry-overs and capital loss carry-overs
4037 arising in any taxable year commencing prior to January 1, 1973, and
4038 (B) reduced by any amount or amounts which have been deducted as
4039 operations loss carry-backs or capital loss carry-backs in the
4040 computation of gain or loss from operations for any taxable year
4041 commencing on or after January 1, 1973, but only to the extent that
4042 such amount or amounts would, for federal tax purposes, have been
4043 deductible in the taxable year as operations loss carry-overs or capital
4044 loss carry-overs if they had not been deducted in a previous taxable
4045 year as carry-backs, and provided no expense related to income, the
4046 taxation of which by the state of Connecticut is prohibited by the law

4047 or Constitution of the United States, as applied, or by the law or
4048 Constitution of this state, as applied, shall be deducted under this
4049 chapter and provided further no item may, directly or indirectly be
4050 excluded or deducted more than once;

4051 (11) "Life insurance company" has the same meaning as it has under
4052 the Internal Revenue Code;

4053 (12) "Life insurance company taxable income" has the same meaning
4054 as it has under the Internal Revenue Code;

4055 (13) "Life insurance company's share" has the same meaning as it
4056 has under the Internal Revenue Code;

4057 (14) "Operations loss carry-over", with respect to a life insurance
4058 company, has the same meaning as it has under the Internal Revenue
4059 Code;

4060 (15) "Operations loss carry-back", with respect to a life insurance
4061 company, has the same meaning as it has under the Internal Revenue
4062 Code;

4063 (16) "Capital loss carry-over", with respect to a life insurance
4064 company, has the same meaning as it has under the Internal Revenue
4065 Code;

4066 (17) "Capital loss carry-back", with respect to a life insurance
4067 company, has the same meaning as it has under the Internal Revenue
4068 Code;

4069 (18) "Gain or loss from operations", with respect to a life insurance
4070 company, has the same meaning as it has under the Internal Revenue
4071 Code;

4072 (19) "Fiduciary" means any receiver, liquidator, referee, trustee,
4073 assignee or other fiduciary or officer or agent appointed by any court
4074 or by any other authority, except the Banking Commissioner acting as

4075 receiver or liquidator under the authority of the provisions of sections
4076 36a-210 and 36a-218 to 36a-239, inclusive;

4077 (20) (A) "Carrying on or doing business" means and includes each
4078 and every act, power or privilege exercised or enjoyed in this state, as
4079 an incident to, or by virtue of, the powers and privileges acquired by
4080 the nature of any organization whether the form of existence is
4081 corporate, associate, joint stock company or fiduciary, and includes the
4082 direct or indirect engaging in, transacting or conducting of activity in
4083 this state by an electric supplier, as defined in section 16-1, or
4084 generation entity or affiliate, as defined in section 16-1, for the purpose
4085 of establishing or maintaining a market for the sale of electricity or of
4086 electric generation services, as defined in section 16-1, to end use
4087 customers located in this state through the use of the transmission or
4088 distribution facilities of an electric distribution company, as defined in
4089 section 16-1;

4090 (B) A company that has contracted with a commercial printer for
4091 printing and distribution of printed material shall not be deemed to be
4092 carrying on or doing business in this state because of (i) the ownership
4093 or leasing by that company of tangible or intangible personal property
4094 located at the premises of the commercial printer in this state, (ii) the
4095 sale by that company of property of any kind produced or processed at
4096 and shipped or distributed from the premises of the commercial
4097 printer in this state, (iii) the activities of that company's employees or
4098 agents at the premises of the commercial printer in this state, which
4099 activities relate to quality control, distribution or printing services
4100 performed by the printer, or (iv) the activities of any kind performed
4101 by the commercial printer in this state for or on behalf of that
4102 company;

4103 (C) A company that participates in a trade show or shows at the
4104 convention center, as defined in subdivision (3) of section 32-600, shall
4105 not be deemed to be carrying on or doing business in this state,
4106 regardless of whether the company has employees or other staff

4107 present at such trade shows, provided such company's activity at such
4108 trade shows is limited to displaying goods or promoting services, no
4109 sales are made, any orders received are sent outside this state for
4110 acceptance or rejection and are filled from outside this state, and
4111 provided further that such participation is not more than fourteen
4112 days, or part thereof, in the aggregate during the company's income
4113 year for federal income tax purposes;

4114 (21) "Alternative energy system" means design systems, equipment
4115 or materials which utilize as their energy source solar, wind, water or
4116 biomass energy in providing space heating or cooling, water heating or
4117 generation of electricity, but shall not include wood-burning stoves;

4118 (22) "S corporation" means any corporation which is an S
4119 corporation for federal income tax purposes and includes any
4120 subsidiary of such S corporation that is a qualified subchapter S
4121 subsidiary, as defined in Section 1361(b)(3)(B) of the Internal Revenue
4122 Code, all of whose assets, liabilities and items of income, deduction
4123 and credit are treated under the Internal Revenue Code, and shall be
4124 treated under this chapter, as assets, liabilities and such items, as the
4125 case may be, of such S corporation;

4126 (23) "Internal Revenue Code" means the Internal Revenue Code of
4127 1986, or any subsequent internal revenue code of the United States, as
4128 from time to time amended, effective and in force on the last day of the
4129 income year;

4130 (24) "Partnership" means a partnership, as defined in the Internal
4131 Revenue Code, and includes a limited liability company that is treated
4132 as a partnership for federal income tax purposes;

4133 (25) "Partner" means a partner, as defined in the Internal Revenue
4134 Code, and includes a member of a limited liability company that is
4135 treated as a partnership for federal income tax purposes;

4136 (26) "Investment partnership" means a limited partnership that

4137 meets the gross income requirement of Section 851(b)(2) of the Internal
4138 Revenue Code, except that income and gains from commodities that
4139 are not described in Section 1221(1) of the Internal Revenue Code or
4140 from futures, forwards and options with respect to such commodities
4141 shall be included in income which qualifies to meet such gross income
4142 requirement, provided such commodities are of a kind customarily
4143 dealt with in an organized commodity exchange and the transaction is
4144 of a kind customarily consummated at such place, as required by
4145 Section 864(b)(2)(B)(iii) of the Internal Revenue Code. To the extent
4146 that such a partnership has income and gains from commodities that
4147 are not described in Section 1221(1) of the Internal Revenue Code or
4148 from futures, forwards and options with respect to such commodities,
4149 such income and gains must be derived by a partnership which is not a
4150 dealer in commodities and is trading for its own account as described
4151 in Section 864(b)(2)(B)(ii) of the Internal Revenue Code. The term
4152 "investment partnership" does not include a dealer, within the
4153 meaning of Section 1236 of the Internal Revenue Code, in stocks or
4154 securities;

4155 (27) "Passive investment company" means any corporation which is
4156 a related person to a financial service company, as defined in section
4157 12-218b, as amended by this act, or to an insurance company, as
4158 defined in section 12-218b, as amended by this act, and (A) employs
4159 not less than five full-time equivalent employees in the state; (B)
4160 maintains an office in the state; and (C) confines its activities to the
4161 purchase, receipt, maintenance, management and sale of its intangible
4162 investments, and the collection and distribution of the income from
4163 such investments, including, but not limited to, interest and gains from
4164 the sale, transfer or assignment of such investments or from the
4165 foreclosure upon or sale, transfer or assignment of the collateral
4166 securing such investments. For purposes of this subdivision,
4167 "intangible investments" shall be limited to loans secured by real
4168 property, as defined in section 12-218b, as amended by this act,
4169 including a line of credit which is a loan secured by real property and

4170 which permits future advances by the passive investment company;
4171 the collateral or an interest in the collateral that secured such loans if
4172 the sale of such collateral or interest is actively marketed by or on
4173 behalf of the passive investment company; and any short-term
4174 investment of cash held by the passive investment company which
4175 cash is reasonably necessary for the operations of such passive
4176 investment company;

4177 (28) (A) "Captive real estate investment trust" means, except as
4178 provided in subparagraph (B) of this subdivision, a corporation, a trust
4179 or an association (i) that is considered a real estate investment trust for
4180 the taxable year under Section 856 of the Internal Revenue Code; (ii)
4181 that is not regularly traded on an established securities market; (iii) in
4182 which more than fifty per cent of the voting power, beneficial interests
4183 or shares are owned or controlled, directly or constructively, by a
4184 single entity that is subject to Subchapter C of Chapter 1 of the Internal
4185 Revenue Code; and (iv) that is not a qualified real estate investment
4186 trust, as defined in subdivision (3) of subsection (a) of section 12-217,
4187 as amended by this act.

4188 (B) "Captive real estate investment trust" does not include a
4189 corporation, a trust or an association, in which more than fifty per cent
4190 of the entity's voting power, beneficial interests or shares are owned by
4191 a single entity described in subparagraph (A)(iii) of this subdivision
4192 that is owned or controlled, directly or constructively, by (i) a
4193 corporation, a trust or an association that is considered a real estate
4194 investment trust under Section 856 of the Internal Revenue Code; (ii) a
4195 person exempt from taxation under Section 501 of the Internal
4196 Revenue Code; (iii) a listed property trust or other foreign real estate
4197 investment trust that is organized in a country that has a tax treaty
4198 with the United States Treasury Department governing the tax
4199 treatment of these trusts; or (iv) a real estate investment trust that is
4200 intended to become regularly traded on an established securities
4201 market and that satisfies the requirements of Sections 856(a)(5) and
4202 856(a)(6) of the Internal Revenue Code, as determined under Section

4203 856(h) of the Internal Revenue Code.

4204 (C) For purposes of this subdivision, the constructive ownership
4205 rules of Section 318 of the Internal Revenue Code, as modified by
4206 Section 856(d)(5) of the Internal Revenue Code, apply to the
4207 determination of the ownership of stock, assets or net profits of any
4208 person; [.]

4209 (29) "Combined group" means the group of all persons that have
4210 common ownership and are engaged in a unitary business, where at
4211 least one person is subject to tax under this chapter;

4212 (30) "Combined group's net income" means the amount calculated
4213 under subsection (a) of section 139 of this act;

4214 (31) "Common ownership" means that not less than fifty per cent of
4215 the voting control of each member of a combined group is directly or
4216 indirectly owned by a common owner or owners, either corporate or
4217 noncorporate, whether or not the owner or owners are members of the
4218 combined group. Whether voting control is indirectly owned shall be
4219 determined in accordance with Section 318 of the Internal Revenue
4220 Code;

4221 (32) "Unitary business" means a single economic enterprise that is
4222 made up either of separate parts of a single business entity or of a
4223 group of business entities under common ownership, which enterprise
4224 is sufficiently interdependent, integrated or interrelated through its
4225 activities so as to provide mutual benefit and produce a significant
4226 sharing or exchange of value among such entities, or a significant flow
4227 of value among the separate parts. For purposes of this chapter and
4228 sections 139 to 141, inclusive, of this act, (A) any business conducted by
4229 a pass-through entity shall be treated as conducted by its members,
4230 whether directly held or indirectly held through a series of pass-
4231 through entities, to the extent of the member's distributive share of the
4232 pass-through entity's income, regardless of the percentage of the
4233 member's ownership interest or its distributive or any other share of

4234 pass-through entity income, and (B) any business conducted directly
4235 or indirectly by one corporation is unitary with that portion of a
4236 business conducted by another corporation through its direct or
4237 indirect interest in a pass-through entity if there is a mutual benefit
4238 and a significant sharing of exchange or flow of value between the two
4239 parts of the business and the two corporations are members of the
4240 same group of business entities under common ownership;

4241 (33) "Designated taxable member" means, if the combined group has
4242 a common parent corporation and that common parent corporation is
4243 a taxable member, the common parent corporation and, in all other
4244 cases, the taxable member of the combined group that such group
4245 selects, in the manner prescribed by section 12-222, as amended by this
4246 act, as its designated taxable member or, in the discretion of the
4247 commissioner or upon the failure of such group to select its designated
4248 taxable member in the manner prescribed by section 12-222, as
4249 amended by this act, the taxable member of the combined group
4250 selected by the commissioner as the designated taxable member;

4251 (34) "Group income year" means, if two or more members in the
4252 combined group file in the same federal consolidated tax return, the
4253 same income year as that used on the federal consolidated tax return
4254 and, in all other cases, the income year of the designated taxable
4255 member;

4256 (35) "Nontaxable member" means a combined group member that is
4257 not a taxable member;

4258 (36) "Person" means person, as defined in section 12-1;

4259 (37) "Taxable member" means a combined group member that is
4260 subject to tax pursuant to this chapter;

4261 (38) "Pass-through entity" means a partnership or an S corporation.

4262 Sec. 139. (NEW) *(Effective from passage and applicable to income years*

4263 *commencing on or after January 1, 2015*) (a) For purposes of this section,
4264 section 140 of this act and chapter 208 of the general statutes, the
4265 combined group's net income shall be the aggregate net income or loss
4266 of every taxable member and nontaxable member of the combined
4267 group derived from a unitary business, which shall be determined as
4268 follows:

4269 (1) For any member incorporated in the United States, included in a
4270 consolidated federal corporate income tax return and filing a federal
4271 corporate income tax return, the income to be included in calculating
4272 the combined group's net income shall be such member's gross
4273 income, less the deductions provided under section 12-217 of the
4274 general statutes, as amended by this act, as if the member were not
4275 consolidated for federal tax purposes.

4276 (2) For any member not included in a consolidated federal corporate
4277 income tax return but required to file its own federal corporate income
4278 tax return, the income to be included in calculating the combined
4279 group's net income shall be such member's gross income, less the
4280 deductions provided under section 12-217 of the general statutes, as
4281 amended by this act.

4282 (3) For any member not incorporated in the United States, not
4283 included in a consolidated federal corporate income tax return and not
4284 required to file its own federal corporate income tax return, the income
4285 to be included in the combined group's net income shall be determined
4286 from a profit and loss statement that shall be prepared for each foreign
4287 branch or corporation in the currency in which the books of account of
4288 the branch or corporation are regularly maintained, adjusted to
4289 conform it to the accounting principles generally accepted in the
4290 United States for the presentation of such statements and further
4291 adjusted to take into account any book-tax differences required by
4292 federal or Connecticut law. The profit and loss statement of each such
4293 member of the combined group and the apportionment factors related
4294 thereto, whether United States or foreign, shall be translated into or

4295 from the currency in which the parent company maintains its books
4296 and records on any reasonable basis consistently applied on a year-to-
4297 year or entity-by-entity basis. Income shall be expressed in United
4298 States dollars. In lieu of these procedures and subject to the
4299 determination of the commissioner that the income to be reported
4300 reasonably approximates income as determined under chapter 208 of
4301 the general statutes, income may be determined on any reasonable
4302 basis consistently applied on a year-to-year or entity-by-entity basis.

4303 (4) If the unitary business has income from an entity that is treated
4304 as a pass-through entity, the combined group's net income shall
4305 include its member's direct and indirect distributive share of the pass-
4306 through entity's unitary business income.

4307 (5) All dividends paid by one member to another member of the
4308 combined group shall be eliminated from the income of the recipient.

4309 (6) Except as otherwise provided by regulation, business income
4310 from an intercompany transaction among members of the same
4311 combined group shall be deferred in a manner similar to the deferral
4312 under 26 CFR 1.1502-13. Upon the occurrence of either of the following
4313 events, deferred business income resulting from an intercompany
4314 transaction among members of a combined group shall be restored to
4315 the income of the seller and shall be included in the combined group's
4316 net income as if the seller had earned the income immediately before
4317 the event:

4318 (A) The object of a deferred intercompany transaction is: (i) Resold
4319 by the buyer to an entity that is not a member of the combined group,
4320 (ii) resold by the buyer to an entity that is a member of the combined
4321 group for use outside the unitary business in which the buyer and
4322 seller are engaged, or (iii) converted by the buyer to a use outside the
4323 unitary business in which the buyer and seller are engaged; or

4324 (B) The buyer and seller are no longer members of the same
4325 combined group, regardless of whether the members remain unitary.

4326 (7) A charitable expense incurred by a member of a combined group
4327 shall, to the extent allowable as a deduction pursuant to Section 170 of
4328 the Internal Revenue Code, be subtracted first from the combined
4329 group's net income, subject to the income limitations of said section
4330 applied to the entire business income of the group. Any charitable
4331 deduction disallowed under the foregoing rule, but allowed as a
4332 carryover deduction in a subsequent year, shall be treated as originally
4333 incurred in the subsequent year by the same member and the rules of
4334 this section shall apply in the subsequent year in determining the
4335 allowable deduction for that year.

4336 (8) Gain or loss from the sale or exchange of capital assets, property
4337 described by Section 1231(a)(3) of the Internal Revenue Code and
4338 property subject to an involuntary conversion shall be removed from
4339 the net income of each member of a combined group and shall be
4340 included in the combined group's net income as follows:

4341 (A) For each class of gain or loss, whether short-term capital, long-
4342 term capital, Section 1231 of the Internal Revenue Code gain or loss, or
4343 gain or loss from involuntary conversions, all members' business gain
4344 and loss for the class shall be combined, without netting among such
4345 classes, and each class of net business gain or loss shall be apportioned
4346 to each member under subsection (b) of this section; and

4347 (B) Any resulting income or loss apportioned to this state, as long as
4348 the loss is not subject to the limitations of Section 1211 of the Internal
4349 Revenue Code, of a taxable member produced by the application of
4350 subparagraph (A) of this subdivision shall then be applied to all other
4351 income or loss of that member apportioned to this state. Any resulting
4352 loss of a member apportioned to this state that is subject to the
4353 limitations of said Section 1211 shall be carried forward by that
4354 member and shall be treated as short-term capital loss apportioned to
4355 this state and incurred by that member for the year for which the
4356 carryover applies.

4357 (9) Any expense of any member of the combined group that is
4358 directly or indirectly attributable to the income of any member of the
4359 combined group, which income this state is prohibited from taxing
4360 pursuant to the laws or Constitution of the United States, shall be
4361 disallowed as a deduction for purposes of determining the combined
4362 group's net income.

4363 (b) A taxable member of a combined group shall determine its
4364 apportionment percentage as follows:

4365 (1) Each taxable member shall determine its apportionment
4366 percentage based on the otherwise applicable apportionment formula
4367 provided in chapter 208 of the general statutes. In computing its
4368 denominators for all factors, the taxable member shall use the
4369 combined group's denominator for that factor. In computing the
4370 numerator of its receipts factor, each taxable member shall add to such
4371 numerator its share of receipts of nontaxable members assignable to
4372 this state, as provided in subdivision (3) of this subsection.

4373 (2) The combined group shall determine its property and payroll
4374 factor denominators using the factors from all members, whether or
4375 not a member would otherwise apportion its income using such
4376 property and payroll factors.

4377 (3) Receipts assignable to this state of each nontaxable member shall
4378 be determined based upon the apportionment formula that would be
4379 applicable to such member if it were a taxable member and shall be
4380 aggregated. Each taxable member of the combined group shall include
4381 in the numerator of its receipts factor a portion of the aggregate
4382 receipts assignable to this state of nontaxable members based on a
4383 ratio, the numerator of which is such taxable member's receipts
4384 assignable to this state, without regard to this subsection, and the
4385 denominator of which is the aggregate receipts assignable to this state
4386 of all the taxable members of the combined group, without regard to
4387 this subsection.

4388 (4) In determining the numerator and denominator of the
4389 apportionment factors of taxable members, transactions between or
4390 among members of such combined group shall be eliminated.

4391 (5) If any member of a combined group required to file a combined
4392 unitary tax return pursuant to section 12-222 of the general statutes, as
4393 amended by this act, is taxable both within and without this state,
4394 every taxable member shall be entitled to apportion its net income in
4395 accordance with this section.

4396 (c) To calculate each taxable member's net income or loss
4397 apportioned to this state, each taxable member shall apply its
4398 apportionment percentage, as determined pursuant to subsection (b) of
4399 this section, to the combined group's net income.

4400 (d) After calculating its net income or loss apportioned to this state,
4401 pursuant to subsection (c) of this section, each taxable member of a
4402 combined group required to file a combined unitary tax return
4403 pursuant to section 12-222 of the general statutes, as amended by this
4404 act, may deduct a net operating loss from its net income apportioned
4405 to this state as follows:

4406 (1) For income years beginning on or after January 1, 2015, if the
4407 computation of a combined group's net income results in a net
4408 operating loss, a taxable member of such group may carry over its net
4409 income apportioned to this state, as calculated under subsection (c) of
4410 this section, derived from the unitary business in a future income year
4411 to the extent that the carryover and deduction is otherwise consistent
4412 with subparagraph (A) of subdivision (4) of subsection (a) of section
4413 12-217 of the general statutes, as amended by this act. Any taxable
4414 member that has more than one operating loss carryover shall apply
4415 the carryovers in the order that the operating loss was incurred, with
4416 the oldest carryover to be deducted first.

4417 (2) Where a taxable member of a combined group has an operating
4418 loss carryover derived from a loss incurred by a combined group in an

4419 income year beginning on or after January 1, 2015, then the taxable
4420 member may share the operating loss carryover with other taxable
4421 members of the combined group if such other taxable members were
4422 taxable members of the combined group in the income year that the
4423 loss was incurred. Any amount of operating loss carryover that is
4424 deducted by another taxable member of the combined group shall
4425 reduce the amount of operating loss carryover that may be carried
4426 over by the taxable member that originally incurred the loss.

4427 (3) Where a taxable member of a combined group has an operating
4428 loss carryover derived from a loss incurred in an income year
4429 beginning prior to January 1, 2015, or derived from an income year
4430 during which the taxable member was not a member of such combined
4431 group, the carryover shall remain available to be deducted by that
4432 taxable member or other group members that, in the year the loss was
4433 incurred, were part of the same combined group as such taxable
4434 member under section 12-223a of the general statutes, as amended by
4435 this act, as in effect prior to January 1, 2015. Such carryover shall not be
4436 deductible by any other members of the combined group.

4437 (e) Each taxable member shall multiply its income or loss
4438 apportioned to this state, as calculated under subsection (c) of this
4439 section and as further modified by subsection (d) of this section, by the
4440 tax rate set forth in section 12-214 of the general statutes, as amended
4441 by this act.

4442 (f) The additional tax base of taxable and nontaxable members of a
4443 combined group required to file a combined unitary tax return
4444 pursuant to section 12-222 of the general statutes, as amended by this
4445 act, shall be calculated as follows:

4446 (1) Except as otherwise provided in subdivision (2) of this
4447 subsection, members of the combined group shall calculate the
4448 combined group's additional tax base by aggregating their separate
4449 additional tax bases under subsection (a) of section 12-219 of the

4450 general statutes, as amended by this act, provided intercorporate
4451 stockholdings in the combined group shall be eliminated and provided
4452 no deduction shall be allowed under subparagraph (B)(ii) of
4453 subdivision (1) of subsection (a) of section 12-219 of the general
4454 statutes, as amended by this act, for such intercorporate stockholdings.
4455 In calculating the combined group's additional tax base, the separate
4456 additional tax bases of nontaxable members shall be included, as if
4457 those nontaxable members were taxable members. The amount
4458 calculated under this subdivision shall be apportioned to those
4459 members pursuant to subdivision (1) of subsection (g) of this section.

4460 (2) Members of the combined group that are financial service
4461 companies, as defined in section 12-218b of the general statutes, as
4462 amended by this act, shall calculate their additional tax liability under
4463 subsection (d) of section 12-219 of the general statutes, as amended by
4464 this act, and not pursuant to subdivision (1) of this subsection.

4465 (g) A taxable member of a combined group required to file a
4466 combined unitary tax return pursuant to section 12-222 of the general
4467 statutes, as amended by this act, shall determine its apportionment
4468 percentage under section 12-219a of the general statutes, as amended
4469 by this act, as follows:

4470 (1) A taxable member whose separate additional tax base is
4471 included in the calculation of the combined group's additional tax base
4472 under subdivision (1) of subsection (f) of this section shall apportion
4473 the combined group's additional tax base using the otherwise
4474 applicable apportionment formula provided in section 12-219a of the
4475 general statutes, as amended by this act. However, the denominator of
4476 such apportionment fraction shall be the sum of subdivisions (1) and
4477 (2) of subsection (a) of said section 12-219a for all taxable members
4478 whose separate additional tax bases are included in the calculation of
4479 the combined group's additional tax base under subdivision (1) of
4480 subsection (f) of this section. The numerator of such apportionment
4481 fraction shall be the sum of subparagraph (A) of subdivision (1) of

4482 subsection (a) of said section 12-219a and subparagraph (A) of
4483 subdivision (2) of subsection (a) of said section 12-219a for such taxable
4484 member.

4485 (2) Members of the combined group that are financial service
4486 companies, as defined in section 12-218b of the general statutes, as
4487 amended by this act, shall each have an additional tax liability as
4488 described in subdivision (2) of subsection (h) of this section.

4489 (h) (1) A taxable member whose separate additional tax base is
4490 included in the calculation of the combined group's additional tax base
4491 under subdivision (1) of subsection (f) of this section shall multiply the
4492 combined group's additional tax base, as calculated under subdivision
4493 (1) of subsection (f) of this section, by such member's apportionment
4494 fraction determined in subdivision (1) of subsection (g) of this section,
4495 by the tax rate set forth in subsection (a) of section 12-219 of the
4496 general statutes, as amended by this act. In no event shall the
4497 aggregate tax so calculated for all members of the combined group
4498 exceed one million dollars, nor shall a tax credit allowed against the
4499 tax imposed by chapter 208 of the general statutes reduce a taxable
4500 member's tax calculated under this subsection to an amount less than
4501 two hundred fifty dollars.

4502 (2) Members of the combined group that are financial service
4503 companies, as defined in section 12-218b of the general statutes, as
4504 amended by this act, shall each have an additional tax liability of two
4505 hundred fifty dollars. In no event shall a tax credit allowed against the
4506 tax imposed by chapter 208 of the general statutes reduce a financial
4507 service company's tax calculated under this subsection to an amount
4508 less than two hundred fifty dollars.

4509 (i) (1) Each taxable member of a combined group required to file a
4510 combined unitary tax return pursuant to section 12-222 of the general
4511 statutes, as amended by this act, shall separately apply the provisions
4512 of sections 12-217ee and 12-217zz of the general statutes, as amended

4513 by this act, in determining the amount of tax credit available to such
4514 member.

4515 (2) If a taxable member of a combined group earns a tax credit in an
4516 income year beginning on or after January 1, 2015, then the taxable
4517 member may share the credit with other taxable members of the
4518 combined group. Any amount of credit that is utilized by another
4519 taxable member of the combined group shall reduce the amount of
4520 credit carryover that may be carried over by the taxable member that
4521 originally earned the credit. If a taxable member of a combined group
4522 has a tax credit carryover derived from an income year beginning on
4523 or after January 1, 2015, then the taxable member may share the
4524 carryover credit with other taxable members of the combined group, if
4525 such other taxable members were taxable members of the combined
4526 group in the income year in which the credit was earned.

4527 (3) If a taxable member of a combined group has a tax credit
4528 carryover derived from an income year beginning prior to January 1,
4529 2015, or derived from an income year during which the taxable
4530 member was not a member of such combined group, the credit
4531 carryover shall remain available to be utilized by such taxable member
4532 or other group members which, in the year the credit was earned, were
4533 part of the same combined group as such taxable member under
4534 section 12-223a of the general statutes, as amended by this act, as in
4535 effect prior to January 1, 2015.

4536 Sec. 140. (NEW) (*Effective from passage and applicable to income years*
4537 *commencing on or after January 1, 2015*) (a) For purposes of this section,
4538 "affiliated group" means an affiliated group as defined in Section 1504
4539 of the Internal Revenue Code, except such affiliated group shall
4540 include all domestic corporations that are commonly owned, directly
4541 or indirectly, by any member of such affiliated group, without regard
4542 to whether the affiliated group includes (1) corporations included in
4543 more than one federal consolidated return, (2) corporations engaged in
4544 one or more unitary businesses, or (3) corporations that are not

4545 engaged in a unitary business with any other member of the affiliated
4546 group.

4547 (b) Upon election by the designated taxable member of a combined
4548 group, the combined group's net income, additional tax base and the
4549 apportionment factors of each taxable member shall be determined on
4550 a world-wide basis or an affiliated group basis. If no such election is
4551 made, the combined group's net income, additional tax base and the
4552 apportionment factors of each taxable member shall be determined on
4553 a water's-edge basis, whereby a nontaxable member's income,
4554 additional tax base and attributes that affect each taxable member's
4555 apportionment factors shall be included only if the nontaxable member
4556 is described in any one or more of the following categories:

4557 (1) Any member incorporated in the United States, or formed under
4558 the laws of the United States, any state, the District of Columbia, or
4559 any territory or possession of the United States; or

4560 (2) Any member that earns more than twenty per cent of its gross
4561 income, directly or indirectly, from intangible property or service-
4562 related activities, the costs of which generally are deductible for federal
4563 income tax purposes, whether currently or over a period of time,
4564 against the income of other members of the group, but only to the
4565 extent of that income and the apportionment factors related thereto.

4566 (c) A world-wide election or an affiliated group election is effective
4567 only if made on a timely-filed, original return for an income year by
4568 the designated taxable member of the combined group. Such election is
4569 binding for, and applicable to, the income year for which it is made
4570 and for the ten immediately succeeding income years.

4571 (d) If the designated taxable member elects to determine the
4572 members of a unitary group on an affiliated group basis, the taxable
4573 members shall take into account the net income or loss and
4574 apportionment factors of all of the members of its affiliated group,
4575 regardless of whether such members are engaged in a unitary

4576 business, that are subject to tax or would be subject to tax under
4577 chapter 208 of the general statutes, if doing business in this state.

4578 Sec. 141. (NEW) (*Effective from passage and applicable to income years*
4579 *commencing on or after January 1, 2015*) (a) For purposes of this section,
4580 "net deferred tax liability" means deferred tax liabilities that exceed the
4581 deferred tax assets of the unitary group, as computed in accordance
4582 with generally accepted accounting principles, and "net deferred tax
4583 asset" means that deferred tax assets exceed the deferred tax liabilities
4584 of the unitary group, as computed in accordance with generally
4585 accepted accounting principles.

4586 (b) This section shall apply only to members of a unitary group that
4587 is a publicly-traded company, including any company whose results
4588 are reported in the filing of a publicly-traded company's financial
4589 statements prepared in accordance with generally accepted accounting
4590 principles.

4591 (c) If the provisions of sections 139 and 140 of this act result in an
4592 aggregate increase to the members' net deferred tax liability or an
4593 aggregate decrease to the members' net deferred tax asset, the unitary
4594 group shall be entitled to a deduction, as determined in this section.

4595 (d) For the seven-year period beginning with the unitary group's
4596 first income year that begins in 2018, a unitary group shall be entitled
4597 to a deduction from unitary group net income equal to one-seventh of
4598 the amount necessary to offset the increase in the net deferred tax
4599 liability or decrease in the net deferred tax asset, or the aggregate
4600 change thereof if the net income of the unitary group changes from a
4601 net deferred tax asset to a net deferred tax liability, as computed in
4602 accordance with generally accepted accounting principles, that would
4603 result from the imposition of the unitary reporting requirements under
4604 sections 139 and 140 of this act, but for the deduction provided under
4605 this section. Such increase in the net deferred tax liability or decrease in
4606 the net deferred tax asset or the aggregate change thereof shall be

4607 computed based on the change that would result from the imposition
4608 of the unitary reporting requirements under sections 139 and 140 of
4609 this act, but for the deduction provided under this section as of the
4610 effective date of this section.

4611 (e) The deduction calculated under this section shall not be reduced
4612 as a result of any events happening subsequent to such calculation,
4613 including, but not limited to, any disposition or abandonment of
4614 assets. Such deduction shall be calculated without regard to the federal
4615 tax effect and shall not alter the tax basis of any asset. If the deduction
4616 under this section is greater than unitary group net income, any excess
4617 deduction shall be carried forward and applied as a deduction to
4618 unitary group net income in future income years until fully utilized.

4619 Sec. 142. Section 12-214 of the general statutes is amended by adding
4620 subsection (c) as follows (*Effective from passage and applicable to income*
4621 *years commencing on or after January 1, 2015*):

4622 (NEW) (c) Each taxable member of a combined group required to
4623 file a combined unitary tax return pursuant to section 12-222, as
4624 amended by this act, shall calculate such member's tax under
4625 subsection (a) of this section, by multiplying such member's net
4626 income apportioned to this state, as provided in subsection (c) of
4627 section 139 of this act, by the tax rate set forth in this section.

4628 Sec. 143. Section 12-217 of the general statutes is amended by adding
4629 subsections (e) and (f) as follows (*Effective from passage and applicable to*
4630 *income years commencing on or after January 1, 2015*):

4631 (NEW) (e) Where a combined group is required to file a combined
4632 unitary tax return pursuant to section 12-222, as amended by this act,
4633 the combined group's net income shall be computed as provided in
4634 subsection (a) of section 139 of this act.

4635 (NEW) (f) Where a combined group is required to file a combined
4636 unitary tax return pursuant to section 12-222, as amended by this act, a

4637 taxable member's net operating loss apportioned to this state shall be
4638 deducted and carried over by the taxable member as provided in
4639 subsection (d) of section 139 of this act.

4640 Sec. 144. Subsection (b) of section 12-217n of the general statutes is
4641 repealed and the following is substituted in lieu thereof (*Effective from*
4642 *passage and applicable to income years commencing on or after January 1,*
4643 *2015*):

4644 (b) For purposes of this section:

4645 (1) "Research and development expenses" means research or
4646 experimental expenditures deductible under Section 174 of the Internal
4647 Revenue Code of 1986, as in effect on May 28, 1993, determined
4648 without regard to Section 280C(c) thereof or any elections made by a
4649 taxpayer to amortize such expenses on its federal income tax return
4650 that were otherwise deductible, and basic research payments as
4651 defined under Section 41 of said Internal Revenue Code to the extent
4652 not deducted under said Section 174, provided: (A) Such expenditures
4653 and payments are paid or incurred for such research and
4654 experimentation and basic research conducted in this state; and (B)
4655 such expenditures and payments are not funded, within the meaning
4656 of Section 41(d)(4)(H) of said Internal Revenue Code, by any grant,
4657 contract, or otherwise by a person or governmental entity other than
4658 the taxpayer unless such other person is included in a combined return
4659 with the person paying or incurring such expenses;

4660 (2) "Combined return" means a combined [corporation business tax
4661 return under section 12-223a] unitary tax return under section 12-222,
4662 as amended by this act;

4663 (3) "Commissioner" means the Commissioner of Economic and
4664 Community Development;

4665 (4) "Qualified small business" means a company that (A) has gross
4666 income for the previous income year that does not exceed one hundred

4667 million dollars, and (B) has not, in the determination of the
4668 commissioner, met the gross income test through transactions with a
4669 related person, as defined in section 12-217w.

4670 Sec. 145. Subsection (e) of section 12-217t of the general statutes is
4671 repealed and the following is substituted in lieu thereof (*Effective from*
4672 *passage and applicable to income years commencing on or after January 1,*
4673 *2015*):

4674 (e) In the case of taxpayers filing a combined unitary tax return
4675 pursuant to section [12-223a] 12-222, as amended by this act, the credit
4676 provided by this section shall be allowed on a combined basis, such
4677 that the amount of personal property taxes paid by such taxpayers
4678 with respect to such equipment may be claimed as a tax credit against
4679 the combined unitary tax liability of such taxpayers as determined
4680 under this chapter. Credits available to taxpayers which are subject to
4681 tax under this chapter but not subject to tax under chapter 207, 208a,
4682 209, 210, 211 or 212 or the tax imposed on health care centers under the
4683 provisions of section 12-202a shall be used prior to credits of
4684 companies included in such combined return which are also subject to
4685 tax under said chapter 207, 208a, 209, 210, 211 or 212 or the tax
4686 imposed upon health centers pursuant to the provisions of section 12-
4687 202a.

4688 Sec. 146. Subsection (l) of section 12-217u of the general statutes is
4689 repealed and the following is substituted in lieu thereof (*Effective from*
4690 *passage and applicable to income years commencing on or after January 1,*
4691 *2015*):

4692 (l) (1) In the case of a financial institution included in a combined
4693 unitary tax return under section [12-223a] 12-222, as amended by this
4694 act, a credit allowed under subsection (b) or (f) of this section may be
4695 taken against the tax of the combined unitary group. (2) The credit
4696 allowed to a financial institution under subsection (b) or (f) of this
4697 section may be taken by any corporation which is eligible to elect to

4698 file a combined unitary tax return with a group with which the
4699 financial institution is eligible to file a combined unitary tax return,
4700 provided the aggregate credit taken by all such corporations in any
4701 income year shall not exceed the aggregate credit for which such group
4702 would have been eligible if it had filed a combined unitary tax return.

4703 Sec. 147. Subsection (c) of section 12-217gg of the general statutes is
4704 repealed and the following is substituted in lieu thereof (*Effective from*
4705 *passage and applicable to income years commencing on or after January 1,*
4706 *2015*):

4707 (c) (1) For the purposes of this chapter, each constituent corporation
4708 shall be deemed to have itself conducted its pro rata share of the
4709 business conducted by the sponsor.

4710 (2) The pro rata share of the business conducted by the sponsor that
4711 shall be deemed to have been conducted by each constituent
4712 corporation shall be the same percentage as such constituent
4713 corporation's distributive share of the profit or loss of the sponsor for
4714 any relevant income year.

4715 (3) The limitation of section 12-217zz, as amended by this act, shall
4716 be applied on the return of each constituent corporation or on the
4717 combined unitary tax return filed by two or more constituent
4718 corporations.

4719 Sec. 148. Subsection (h) of section 12-217gg of the general statutes is
4720 repealed and the following is substituted in lieu thereof (*Effective from*
4721 *passage and applicable to income years commencing on or after January 1,*
4722 *2015*):

4723 (h) The credits allowed under this section may be used by
4724 constituent corporations joining in a combined [corporation business]
4725 unitary tax return under section [12-223a] 12-222, as amended by this
4726 act.

4727 Sec. 149. Section 12-218 of the general statutes is amended by adding
4728 subsection (m) as follows (*Effective from passage and applicable to income*
4729 *years commencing on or after January 1, 2015*):

4730 (NEW) (m) Each taxable member of a combined group required to
4731 file a combined unitary tax return pursuant to section 12-222, as
4732 amended by this act, shall, if one or more members of such group are
4733 taxable both within and without this state, apportion its net income as
4734 provided in subsections (b) and (c) of section 139 of this act.

4735 Sec. 150. Section 12-218b of the general statutes is amended by
4736 adding subsection (m) as follows (*Effective from passage and applicable to*
4737 *income years commencing on or after January 1, 2015*):

4738 (NEW) (m) Each financial service company that is a member of a
4739 combined group required to file a combined unitary tax return
4740 pursuant to section 12-222, as amended by this act, shall apportion its
4741 net income as provided in subsections (b) and (c) of section 139 of this
4742 act.

4743 Sec. 151. Subsection (c) of section 12-218c of the general statutes is
4744 repealed and the following is substituted in lieu thereof (*Effective from*
4745 *passage and applicable to income years commencing on or after January 1,*
4746 *2015*):

4747 (c) (1) The adjustments required in subsection (b) of this section
4748 shall not apply if the corporation establishes by clear and convincing
4749 evidence that the adjustments are unreasonable, or the corporation and
4750 the Commissioner of Revenue Services agree in writing to the
4751 application or use of an alternative method of apportionment under
4752 section 12-221a, as amended by this act. Nothing in this subdivision
4753 shall be construed to limit or negate the commissioner's authority to
4754 otherwise enter into agreements and compromises otherwise allowed
4755 by law.

4756 (2) The adjustments required in subsection (b) of this section shall

4757 not apply to such portion of interest expenses and costs and intangible
4758 expenses and costs that the corporation can establish by the
4759 preponderance of the evidence meets both of the following: (A) The
4760 related member during the same income year directly or indirectly
4761 paid, accrued or incurred such portion to a person who is not a related
4762 member, and (B) the transaction giving rise to the interest expenses
4763 and costs or the intangible expenses and costs between the corporation
4764 and the related member did not have as a principal purpose the
4765 avoidance of any portion of the tax due under this chapter.

4766 (3) The adjustments required in subsection (b) of this section shall
4767 apply except to the extent that increased tax, if any, attributable to such
4768 adjustments would have been avoided if both the corporation and the
4769 related member had been eligible to make and had timely made the
4770 election to file a combined return under subsection (a) of section 12-
4771 223a, as amended by this act.

4772 (4) The adjustments required in subsection (b) of this section shall
4773 not apply if the corporation and the related member are both members
4774 of a combined group required to file a combined unitary tax return
4775 pursuant to section 12-222, as amended by this act.

4776 Sec. 152. Subsection (d) of section 12-218d of the general statutes is
4777 repealed and the following is substituted in lieu thereof (*Effective from*
4778 *passage and applicable to income years commencing on or after January 1,*
4779 *2015*):

4780 (d) The adjustments required in subsection (b) of this section shall
4781 not apply [if] in any of the following circumstances:

4782 (1) [the] The corporation establishes by clear and convincing
4783 evidence, as determined by the commissioner, that the adjustments are
4784 unreasonable. [,]

4785 (2) [the] The corporation and the commissioner agree in writing to
4786 the application or use an alternative method of determining the

4787 combined measure of the tax, provided that the Commissioner of
4788 Revenue Services shall consider approval of such petition only in the
4789 event that the petitioners have clearly established to the satisfaction of
4790 said commissioner that there are substantial intercorporate business
4791 transactions among such included corporations and that the proposed
4792 alternative method of determining the combined measure of the tax
4793 accurately reflects the activity, business, income or capital of the
4794 taxpayers within the state. [, or]

4795 (3) [the] The corporation elects, on forms authorized for such
4796 purpose by the commissioner, to calculate its tax on a unitary basis
4797 including all members of the unitary group provided [that] there are
4798 substantial intercorporate business transactions among such included
4799 corporations. Such election to file on a unitary basis shall be
4800 irrevocable for and applicable for five successive income years, but
4801 shall not be applicable to income years commencing on or after
4802 January 1, 2015. Nothing in this subdivision shall be construed to limit
4803 or negate the commissioner's authority to otherwise enter into
4804 agreements and compromises otherwise allowed by law.

4805 (4) The corporation and the related member are both members of a
4806 combined group required to file a combined unitary tax return
4807 pursuant to section 12-222, as amended by this act.

4808 Sec. 153. Section 12-219 of the general statutes is amended by adding
4809 subsection (e) as follows (*Effective from passage and applicable to income*
4810 *years commencing on or after January 1, 2015*):

4811 (NEW) (e) The additional tax base of taxable and nontaxable
4812 members of a combined group required to file a combined unitary tax
4813 return pursuant to section 12-222, as amended by this act, shall be
4814 calculated as provided in subsection (f) of section 139 of this act.

4815 Sec. 154. Section 12-219a of the general statutes is amended by
4816 adding subsection (d) as follows (*Effective from passage and applicable to*
4817 *income years commencing on or after January 1, 2015*):

4818 (NEW) (d) The additional tax base of taxable and nontaxable
4819 members of a combined group required to file a combined unitary tax
4820 return pursuant to section 12-222, as amended by this act, shall be
4821 apportioned as provided in subsection (g) of section 139 of this act.

4822 Sec. 155. Section 12-221a of the general statutes is amended by
4823 adding subsection (c) as follows (*Effective from passage and applicable to*
4824 *income years commencing on or after January 1, 2015*):

4825 (NEW) (c) The provisions of this section shall also apply to a
4826 combined group required to file a combined unitary tax return
4827 pursuant to section 12-222, as amended by this act.

4828 Sec. 156. Section 12-222 of the general statutes is amended by adding
4829 subsection (g) as follows (*Effective from passage and applicable to income*
4830 *years commencing on or after January 1, 2015*):

4831 (NEW) (g) (1) A combined group shall file a combined unitary tax
4832 return under this chapter in the form and manner prescribed by the
4833 Commissioner of Revenue Services. The designated taxable member of
4834 a combined group shall file the combined unitary tax return on behalf
4835 of the taxable members of the combined group and shall pay the tax on
4836 behalf of such taxable members. A designated taxable member shall
4837 not be liable to, and shall be entitled to recover a payment made
4838 pursuant to this subdivision from, the taxable member on whose
4839 behalf the payment was made.

4840 (2) If a member of a combined group has a different income year
4841 than the group income year, such member with a different income year
4842 shall report amounts from its return for its income year that ends
4843 during the group income year, provided no such reporting of amounts
4844 shall be required of such member until its first income year beginning
4845 on or after January 1, 2015.

4846 (3) Notwithstanding the provisions of subdivision (1) of this
4847 subsection, each taxable member of a combined group is jointly and

4848 severally liable for the tax due from any taxable member under this
4849 chapter, whether or not such tax has been self-assessed, and for any
4850 interest, penalties or additions to tax due from any taxable member
4851 under this chapter.

4852 (4) In all cases where a combined group is eligible to select the
4853 designated taxable member of the combined group, notice of the
4854 selection shall be submitted in written form to the commissioner not
4855 later than the due date, or, if an extension of time to file has been
4856 requested and granted, not later than the extended due date of the
4857 combined unitary tax return for the initial income year that such a
4858 return is required. The subsequent selection of another designated
4859 taxable member shall be subject to the approval of the commissioner.

4860 (5) For purposes of this chapter, the designated taxable member is
4861 authorized to do the following acts on behalf of taxable and nontaxable
4862 members of the combined group, including, but not limited to: (A)
4863 Signing the combined unitary tax return, including any amendments
4864 to such return; (B) applying for extensions of time to file the return; (C)
4865 before the expiration of the time prescribed in section 12-233 for the
4866 examination of the return or the assessment of tax, consenting to an
4867 examination or assessment after such time and prior to the expiration
4868 of the period agreed upon; (D) making offers of compromise under
4869 section 12-2d; (E) entering into closing agreements under section 12-2e;
4870 and (F) receiving a refund or credit of a tax overpayment under this
4871 chapter.

4872 (6) For purposes of this chapter, the commissioner may, at the
4873 commissioner's sole discretion: (A) Send any notice to either the
4874 designated taxable member or a taxable member or members of the
4875 combined group; (B) make any deficiency assessment against either the
4876 designated taxable member or a taxable member or members of the
4877 combined group; (C) refund or credit any overpayment to either the
4878 designated taxable member or a taxable member or members of the
4879 combined group; (D) require any payment to be made by electronic

4880 funds transfer; and (E) require the combined unitary tax return to be
4881 electronically filed.

4882 Sec. 157. Section 12-223a of the general statutes is repealed and the
4883 following is substituted in lieu thereof (*Effective from passage and*
4884 *applicable to income years commencing on or after January 1, 2015*):

4885 (a) [Any] Subject to the provisions of subsection (e) of this section,
4886 any taxpayer included in a consolidated return with one or more other
4887 corporations for federal income tax purposes may elect to file a
4888 combined return under this chapter together with such other
4889 companies subject to the tax imposed thereunder as are included in the
4890 federal consolidated corporation income tax return and such combined
4891 return shall be filed in such form and setting forth such information as
4892 the Commissioner of Revenue Services may require. Notice of an
4893 election made pursuant to the provisions of this subsection and
4894 consent to such election must be submitted in written form to the
4895 Commissioner of Revenue Services by each corporation so electing not
4896 later than the due date, or if an extension of time to file has been
4897 requested and granted, the extended due date of the returns due from
4898 the electing corporations for the initial income year for which the
4899 election to file a combined return is made. Such election shall be in
4900 effect for such initial income year and for each succeeding income
4901 years unless and until such election is revoked in accordance with the
4902 provisions of subsection (d) of this section.

4903 (b) [Any] Subject to the provisions of subsection (e) of this section,
4904 any taxpayer, other than a corporation filing a combined return with
4905 one or more other corporations under subsection (a) of this section,
4906 which owns or controls either directly or indirectly substantially all the
4907 capital stock of one or more corporations, or substantially all the
4908 capital stock of which is owned or controlled either directly or
4909 indirectly by one or more other corporations or by interests which own
4910 or control either directly or indirectly substantially all the capital stock
4911 of one or more other corporations, may, in the discretion of the

4912 Commissioner of Revenue Services, be required or permitted by
4913 written approval of the Commissioner of Revenue Services to make a
4914 return on a combined basis covering any such other corporations and
4915 setting forth such information as the Commissioner of Revenue
4916 Services may require, provided no combined return covering any
4917 corporation not subject to tax under this chapter shall be required
4918 unless the Commissioner of Revenue Services deems such a return
4919 necessary, because of intercompany transactions or some agreement,
4920 understanding, arrangement or transaction referred to in section 12-
4921 226a, in order properly to reflect the tax liability under this part.

4922 (c) (1) (A) In the case of a combined return, the tax shall be
4923 measured by the sum of the separate net income or loss of each
4924 corporation included or the minimum tax base of the included
4925 corporations but only to the extent that said income, loss or minimum
4926 tax base of any included corporation is separately apportioned to
4927 Connecticut in accordance with the provisions of section 12-218, as
4928 amended by this act, 12-218b, as amended by this act, 12-219a, as
4929 amended by this act, or 12-244, whichever is applicable. In computing
4930 said net income or loss, intercorporate dividends shall be eliminated,
4931 and in computing the combined additional tax base, intercorporate
4932 stockholdings shall be eliminated.

4933 (B) In computing said net income or loss, any intangible expenses
4934 and costs, as defined in section 12-218c, as amended by this act, any
4935 interest expenses and costs, as defined in section 12-218c, as amended
4936 by this act, and any income attributable to such intangible expenses
4937 and costs or to such interest expenses and costs shall be eliminated,
4938 provided the corporation that is required to make adjustments under
4939 section 12-218c, as amended by this act, for such intangible expenses
4940 and costs or for such interest expenses and costs, and the related
4941 member or members, as defined in section 12-218c, as amended by this
4942 act, are included in such combined return. If any such income and any
4943 such expenses and costs are eliminated as provided in this
4944 subparagraph, the intangible property, as defined in section 12-218c, as

4945 amended by this act, of the corporation eliminating such income shall
4946 not be taken into account in apportioning under the provisions of
4947 section 12-219a, as amended by this act, the tax calculated under
4948 subsection (a) of section 12-219, as amended by this act, of such
4949 corporation.

4950 (2) If the method of determining the combined measure of such tax
4951 in accordance with this subsection for two or more affiliated
4952 companies validly electing to file a combined return under the
4953 provisions of subsection (a) of this section is deemed by such
4954 companies to unfairly attribute an undue proportion of their total
4955 income or minimum tax base to this state, said companies may submit
4956 a petition in writing to the Commissioner of Revenue Services for
4957 approval of an alternate method of determining the combined measure
4958 of their tax not later than sixty days prior to the due date of the
4959 combined return to which the petition applies, determined with regard
4960 to any extension of time for filing such return, and said commissioner
4961 shall grant or deny such approval before said due date. In deciding
4962 whether or not the companies included in such combined return
4963 should be granted approval to employ the alternate method proposed
4964 in such petition, the Commissioner of Revenue Services shall consider
4965 approval only in the event that the petitioners have clearly established
4966 to the satisfaction of said commissioner that all the companies
4967 included in such combined return are, in substance, parts of a unitary
4968 business engaged in a single business enterprise and further that there
4969 are substantial intercorporate business transactions among such
4970 included companies.

4971 (3) Upon the filing of a combined return under subsection (a) or (b)
4972 of this section, combined returns shall be filed for all succeeding
4973 income years or periods for those corporations reporting therein,
4974 provided, in the case of corporations filing under subsection (a) of this
4975 section, such corporations are included in a federal consolidated
4976 corporation income tax return filed for the succeeding income years
4977 and, in the case of a corporation filing under subsection (b) of this

4978 section, the aforesaid ownership or control continues in full force and
4979 effect and is not extended to other corporations, and further, provided
4980 no substantial change is made in the nature or locations of the
4981 operations of such corporations.

4982 (d) Notwithstanding the provisions of subsections (a) and (c) of this
4983 section, any taxpayer which has elected to file a combined return
4984 under this chapter as provided in said subsection (a), may
4985 subsequently revoke its election to file a combined corporation
4986 business tax return and elect to file a separate corporation business tax
4987 return under this chapter, although continuing to be included in a
4988 federal consolidated corporation income tax return with other
4989 companies subject to tax under this chapter, provided such election
4990 shall not be effective before the fifth income year immediately
4991 following the initial income year in which the corporation elected to
4992 file a combined return under this chapter. Notice of an election made
4993 pursuant to the provisions of this subsection and consent to such
4994 election must be submitted in written form to the Commissioner of
4995 Revenue Services by each corporation that had been included in such
4996 combined return not later than the due date, or if an extension of time
4997 to file has been requested and granted, extended due date of the
4998 separate returns due from the electing corporations for the initial
4999 income year for which the election to file separate returns is made. The
5000 election to file separate returns shall be irrevocable for and applicable
5001 for five successive income years.

5002 (e) The provisions of this section shall not apply to income years
5003 commencing on or after January 1, 2015.

5004 Sec. 158. Section 12-223b of the general statutes is repealed and the
5005 following is substituted in lieu thereof (*Effective from passage and*
5006 *applicable to income years commencing on or after January 1, 2015*):

5007 (a) Intercompany rents shall not be included in the computation of
5008 the value of property rented as a property factor in the apportionment

5009 fraction if the lessor and lessee are included in a combined return as
5010 provided in section 12-223a, as amended by this act.

5011 (b) Intercompany business receipts, receipts by a corporation
5012 included in a combined return under section 12-223a, as amended by
5013 this act, from any other corporation included in such return, shall not
5014 be included in the computation of the receipts factor of the
5015 apportionment fraction.

5016 Sec. 159. Section 12-223c of the general statutes is repealed and the
5017 following is substituted in lieu thereof (*Effective from passage and*
5018 *applicable to income years commencing on or after January 1, 2015*):

5019 Each corporation included in a combined return under section 12-
5020 223a, as amended by this act, shall pay the minimum tax of two
5021 hundred fifty dollars prescribed under section 12-219, as amended by
5022 this act. No tax credit allowed against the tax imposed by this chapter
5023 shall reduce an included corporation's tax calculated under section 12-
5024 219, as amended by this act, to an amount less than two hundred fifty
5025 dollars.

5026 Sec. 160. Section 12-223e of the general statutes is repealed and the
5027 following is substituted in lieu thereof (*Effective from passage and*
5028 *applicable to income years commencing on or after January 1, 2015*):

5029 If revision shall be made of a combined return under section 12-
5030 223a, as amended by this act, for the purpose of the tax of two or more
5031 corporations, or of an assessment based upon such a return, the
5032 Commissioner of Revenue Services shall have power to readjust the
5033 taxes of each taxpayer included in such return, or, if revision is made
5034 of a return or an assessment against a taxpayer which might have been
5035 included in a combined return when the tax was originally reported or
5036 assessed, the Commissioner of Revenue Services shall have power to
5037 resettle the tax against such taxpayer and any other taxpayers which
5038 might have been included in such report upon a combined basis, and
5039 shall adjust the taxes of each such taxpayer accordingly.

5040 Sec. 161. Section 12-223f of the general statutes is repealed and the
5041 following is substituted in lieu thereof (*Effective from passage and*
5042 *applicable to income years commencing on or after January 1, 2015*):

5043 (a) Notwithstanding the provisions of sections 12-223a to 12-223e,
5044 inclusive, as amended by this act, the tax due in relation to any
5045 corporations which have filed a combined return for any income year
5046 with other corporations for the tax imposed under this chapter in
5047 accordance with section 12-223a, as amended by this act, shall be
5048 determined as follows: (1) The tax which would be due from each such
5049 corporation if it were filing separately under this chapter shall be
5050 determined, and the total for all corporations included in the combined
5051 return shall be added together; (2) the tax which would be jointly due
5052 from all corporations included in the combined return in accordance
5053 with the provisions of said sections 12-223a to 12-223e, inclusive, shall
5054 be determined; and (3) the total determined pursuant to subdivision
5055 (2) of this section shall be subtracted from the amount determined
5056 pursuant to subdivision (1) of this section. The resulting amount, in an
5057 amount not to exceed five hundred thousand dollars, shall be added to
5058 the amount determined to be due pursuant to said sections 12-223a to
5059 12-223e, inclusive, and shall be due and payable as a part of the tax
5060 imposed pursuant to this chapter.

5061 (b) The provisions of this section shall not apply to income years
5062 commencing on or after January 1, 2015.

5063 Sec. 162. Section 12-242d of the general statutes is amended by
5064 adding subsection (j) as follows (*Effective from passage and applicable to*
5065 *income years commencing on or after January 1, 2015*):

5066 (NEW) (j) (1) The provisions of this section shall apply to taxable
5067 members of a combined group required to file a combined unitary tax
5068 return pursuant to section 12-222, as amended by this act, except as
5069 otherwise provided in subdivisions (3) and (4) of this subsection.

5070 (2) The designated taxable member of a combined group shall be

5071 responsible for paying estimated tax installments, at the times and in
5072 the amounts specified in this section, on behalf of the taxable members
5073 of the combined group and in the form and manner prescribed by the
5074 Commissioner of Revenue Services.

5075 (3) For combined groups whose 2015 group income year
5076 commences in January, February or March, the due date of the first
5077 required installment is extended to the due date of the second required
5078 installment. The due date for the first and second required installments
5079 of estimated tax for a combined group whose 2015 group income year
5080 commences in January shall be June 15, 2015, and the amount of the
5081 first and second required installments shall be seventy per cent of the
5082 required annual payment. The due date for the first and second
5083 required installments of estimated tax for a combined group whose
5084 2015 group income year commences in February shall be July 15, 2015,
5085 and the amount of the first and second required installments shall be
5086 seventy per cent of the required annual payment. The due date for the
5087 first and second required installments of estimated tax for a combined
5088 group whose 2015 group income year commences in March shall be
5089 August 15, 2015, and the amount of the first and second required
5090 installments shall be seventy per cent of the required annual payment.

5091 (4) Notwithstanding the provisions of subsection (e) of this section,
5092 where the preceding income year, as the term is used in said
5093 subsection, is an income year commencing on or after January 1, 2014,
5094 but prior to January 1, 2015, the required annual payment of a
5095 combined group is the lesser of (A) ninety per cent of the tax shown on
5096 the combined unitary tax return for the group income year
5097 commencing on or after January 1, 2015, but prior to January 1, 2016,
5098 or, if no return is filed, ninety per cent of the tax for such year
5099 computed in accordance with section 139 of this act, or (B) (i) if such
5100 preceding income year was an income year of twelve months and if the
5101 taxable members filed separate returns for such preceding income year
5102 showing a liability for tax, the sum of one hundred per cent of the tax
5103 shown on each such return for such preceding income year of each

5104 such taxable member, without regard to any credit under chapter 208,
5105 or (ii) if the preceding income year was an income year of twelve
5106 months and if the taxable members filed a return pursuant to section
5107 12-223a, as amended by this act, for such preceding income year
5108 showing a liability for tax, one hundred per cent of the tax shown on
5109 such return for such preceding income year, without regard to any
5110 credit under chapter 208.

5111 Sec. 163. Subsection (f) of section 38a-88a of the general statutes is
5112 repealed and the following is substituted in lieu thereof (*Effective from*
5113 *passage and applicable to income years commencing on or after January 1,*
5114 *2015*):

5115 (f) (1) The Commissioner of Revenue Services may treat one or more
5116 corporations that are properly included in a combined [corporation
5117 business] unitary tax return under section 12-223 as one taxpayer in
5118 determining whether the appropriate requirements under this section
5119 are met. Where corporations are treated as one taxpayer for purposes
5120 of this subsection, then the credit shall be allowed only against the
5121 amount of the combined unitary tax for all corporations properly
5122 included in a combined unitary return that, under the provisions of
5123 subdivision (2) of this subsection, is attributable to the corporations
5124 treated as one taxpayer.

5125 (2) The amount of the combined unitary tax for all corporations
5126 properly included in a combined [corporation business] unitary tax
5127 return that is attributable to the corporations that are treated as one
5128 taxpayer under the provisions of this subsection shall be in the same
5129 ratio to such combined unitary tax that the net income apportioned to
5130 this state of each corporation treated as one taxpayer bears to the net
5131 income apportioned to this state, in the aggregate, of all corporations
5132 included in such combined unitary return. Solely for the purpose of
5133 computing such ratio, any net loss apportioned to this state by a
5134 corporation treated as one taxpayer or by a corporation included in
5135 such combined unitary tax return shall be disregarded.

5136 Sec. 164. Section 4-30a of the general statutes is repealed and the
5137 following is substituted in lieu thereof (*Effective July 1, 2019*):

5138 (a) (1) For the purposes of this section, "combined revenue" means
5139 revenue in any given fiscal year from estimated and final payments of
5140 the personal income tax imposed under chapter 229 plus the revenue
5141 from the corporation business tax imposed under chapter 208.

5142 (2) There is established a Budget Reserve Fund and a Restricted
5143 Grants Fund for the purposes of this section.

5144 ~~[(a)]~~ (3) After the accounts for the General Fund have been closed
5145 for each fiscal year and the Comptroller has determined the amount of
5146 unappropriated surplus in [said fund] the General Fund, after any
5147 amounts required by provision of law to be transferred for other
5148 purposes have been deducted, the amount of such surplus and the
5149 amount transferred to the Restricted Grants Fund pursuant to
5150 subdivision (4) of this subsection shall be transferred by the State
5151 Treasurer to [a special fund to be known as] the Budget Reserve Fund.

5152 (4) (A) Commencing in the fiscal year ending June 30, 2021, (i) if,
5153 under the consensus revenue estimate maintained or revised not later
5154 than January fifteenth annually pursuant to subsection (b) of section 2-
5155 36c, as amended by this act, the year-end projection of combined
5156 revenue for the current fiscal year is greater than the threshold level
5157 for deposits to the Budget Reserve Fund reported pursuant to
5158 subsection (f) of section 2-36c, as amended by this act, for the current
5159 fiscal year, the amount that is projected to be over the threshold level
5160 for deposits to the Budget Reserve Fund shall be transferred by the
5161 State Treasurer from the General Fund to the Restricted Grants Fund
5162 not later than January thirty-first.

5163 (ii) If, under the consensus revenue estimate maintained or revised
5164 not later than April thirtieth annually pursuant to subsection (b) of
5165 section 2-36c, as amended by this act, the year-end projection of
5166 combined revenue is revised upward, the difference in the combined

5167 revenue projection from January fifteenth to April thirtieth shall be
5168 transferred by the State Treasurer from the General Fund to the
5169 Restricted Grants Fund not later than May fifteenth. If such year-end
5170 projection is revised downward, the difference in the combined
5171 revenue projection from January fifteenth to April thirtieth shall be
5172 transferred back to the General Fund from the Restricted Grants Fund
5173 not later than May fifteenth, unless the revised combined revenue
5174 projection is less than the threshold level for deposits to the Budget
5175 Reserve Fund reported pursuant to subsection (f) of section 2-36c, as
5176 amended by this act, in which case only the difference between the
5177 combined revenue projection from January fifteenth and the calculated
5178 threshold for deposits to the Budget Reserve Fund shall be transferred
5179 back to the General Fund from the Restricted Grants Fund.

5180 (B) (i) If, under the consensus revenue estimate maintained or
5181 revised not later than January fifteenth annually pursuant to
5182 subsection (b) of section 2-36c, as amended by this act, the year-end
5183 projection of combined revenue for the current fiscal year is equal to or
5184 less than the threshold level for deposits to the Budget Reserve Fund
5185 reported pursuant to subsection (f) of section 2-36c, as amended by this
5186 act, for the current fiscal year, no transfer to the Restricted Grants Fund
5187 shall be made.

5188 (ii) If, under the consensus revenue estimate maintained or revised
5189 not later than April thirtieth annually pursuant to subsection (b) of
5190 section 2-36c, as amended by this act, the year-end projection of
5191 combined revenue is revised upward to an amount greater than the
5192 threshold level for deposits to the Budget Reserve Fund reported
5193 pursuant to subsection (f) of section 2-36c, as amended by this act, the
5194 difference between the combined revenue projection in April and the
5195 calculated threshold for deposits to the Budget Reserve Fund shall be
5196 transferred by the State Treasurer from the General Fund to the
5197 Restricted Grants Fund not later than May fifteenth. If such year-end
5198 projection is revised upward but not to an amount greater than the
5199 threshold level for deposits to the Budget Reserve Fund calculated

5200 pursuant to subsection (f) of section 2-36c, as amended by this act, or is
5201 revised downward or remains unchanged, no transfer shall be made.

5202 (C) If the consensus revenue estimate on either January fifteenth or
5203 April thirtieth projects a year-end General Fund deficit for the current
5204 fiscal year, no transfer to the Restricted Grants Fund shall be made.

5205 (5) Commencing in the fiscal year ending June 30, 2020, the
5206 Comptroller shall certify the threshold level for deposits to the Budget
5207 Reserve Fund pursuant to section 3-115, as amended by this act, by
5208 determining: (A) Combined revenue for each of the prior twenty fiscal
5209 years; (B) the ten-year average for the current fiscal year; (C) the ten-
5210 year average for each of the ten fiscal years preceding the current fiscal
5211 year; (D) the differential for each of the ten fiscal years preceding the
5212 current fiscal year; (E) the average of the differentials calculated
5213 pursuant to subparagraph (D) of this subdivision; and (F) the number
5214 calculated in subparagraph (E) of this subdivision and adding the
5215 number one. The threshold level for deposits to the Budget Reserve
5216 Fund shall be the number calculated by multiplying the number
5217 calculated under subparagraph (B) of this subdivision by the number
5218 calculated under subparagraph (F) of this subdivision. For the
5219 purposes of this subdivision, "ten-year average" means the average of
5220 combined revenue from the ten fiscal years preceding any given fiscal
5221 year; and "differential" means the difference between the actual
5222 combined revenue from any given fiscal year and the ten-year average
5223 for that same fiscal year, divided by the ten-year average for that fiscal
5224 year.

5225 [When] (6) Whenever the amount in [said fund] the Budget Reserve
5226 Fund equals [ten] fifteen per cent or more of the net General Fund
5227 appropriations for the [fiscal year in progress] current fiscal year, no
5228 further transfers shall be made by the Treasurer to [said fund] the
5229 Budget Reserve Fund and the amount of such surplus in excess of that
5230 transferred to said fund shall be deemed to be appropriated to the
5231 State Employees Retirement Fund, in addition to the contributions

5232 required pursuant to section 5-156a, but not exceeding five per cent of
5233 the unfunded past service liability of the system as set forth in the most
5234 recent actuarial valuation certified by the Retirement Commission.
5235 [Such] Commencing in the fiscal year ending June 30, 2021: Whenever
5236 the amount in the Budget Reserve Fund equals ten per cent or more
5237 but less than fifteen per cent of the net General Fund appropriation for
5238 the current fiscal year, fifteen per cent of any amount transferred to the
5239 Budget Reserve Fund shall be transferred to the State Employees
5240 Retirement Fund; whenever the amount in the Budget Reserve Fund
5241 equals five per cent or more but less than ten per cent of the net
5242 General Fund appropriation for the current fiscal year, ten per cent of
5243 any amount transferred to the Budget Reserve Fund shall be
5244 transferred to the State Employees Retirement Fund; and whenever the
5245 amount in the Budget Reserve Fund is less than five per cent of the net
5246 General Fund appropriation for the current fiscal year, five per cent of
5247 any amount transferred to the Budget Reserve Fund shall be
5248 transferred to the State Employees Retirement Fund.

5249 (7) Any surplus in excess of the amounts transferred to the Budget
5250 Reserve Fund and the state employees retirement system shall be
5251 deemed to be appropriated for: [(1)] (A) Redeeming prior to maturity
5252 any outstanding indebtedness of the state selected by the Treasurer in
5253 the best interests of the state; [(2)] (B) purchasing outstanding
5254 indebtedness of the state in the open market at such prices and on such
5255 terms and conditions as the Treasurer shall determine to be in the best
5256 interests of the state for the purpose of extinguishing or defeasing such
5257 debt; [(3)] (C) providing for the defeasance of any outstanding
5258 indebtedness of the state selected by the Treasurer in the best interests
5259 of the state by irrevocably placing with an escrow agent in trust an
5260 amount to be used solely for, and sufficient to satisfy, scheduled
5261 payments of both interest and principal on such indebtedness; or [(4)]
5262 (D) any combination of [these] the methods set forth in subparagraph
5263 (A), (B) or (C) of this subdivision. Pending the use or application of
5264 such amount for the payment of interest and principal, such amount

5265 may be invested in [(A)] (i) direct obligations of the United States
5266 government, including state and local government treasury securities
5267 that the United States Treasury issues specifically to provide state and
5268 local governments with required cash flows at yields that do not
5269 exceed Internal Revenue Service arbitrage limits, [(B)] (ii) obligations
5270 guaranteed by the United States government, and [(C)] (iii) securities
5271 backed by United States government obligations as collateral and for
5272 which interest and principal payments on the collateral generally flow
5273 immediately through to the security holder.

5274 (b) Moneys in [said] the Budget Reserve Fund shall be maintained
5275 and invested for the purpose of reducing revenue volatility in the
5276 General Fund and reducing the need for increases in tax revenue and
5277 reductions in state aid due to economic changes, and shall be
5278 expended only as provided in this subsection. [When] Whenever in
5279 any fiscal year the Comptroller has determined the amount of a deficit
5280 applicable with respect to the immediately preceding fiscal year, to the
5281 extent necessary, the amount of funds credited to [said] the Budget
5282 Reserve Fund shall be deemed to be appropriated for purposes of
5283 funding such deficit. Commencing in the fiscal year ending June 30,
5284 2021, if the consensus revenue estimate on April thirtieth pursuant to
5285 section 2-36c, as amended by this act, projects a two per cent decline in
5286 General Fund tax revenues from the current fiscal year to the
5287 subsequent fiscal year, the General Assembly may transfer funds from
5288 the Budget Reserve Fund to the General Fund in each of the
5289 subsequent three fiscal years.

5290 (c) The Treasurer is authorized to invest all or any part of [said
5291 fund] the Budget Reserve Fund or the Restricted Grants Fund in
5292 accordance with the provisions of section 3-31a. The interest derived
5293 from the investment of said [fund] funds shall be credited to the
5294 General Fund.

5295 (d) No bill which, if passed, would reduce or eliminate the amount
5296 of any deposit to the Budget Reserve Fund or the Restricted Grants

5297 Fund as set forth in this section, shall be enacted by the General
5298 Assembly without an affirmative vote of at least three-fifths of the
5299 members of the joint standing committee of the General Assembly
5300 having cognizance of matters relating to appropriations and the
5301 budgets of state agencies and at least three-fifths of the members of the
5302 joint standing committee of the General Assembly having cognizance
5303 of matters relating to state finance, revenue and bonding.

5304 (e) Not later than December 15, 2024, and every five years thereafter,
5305 the Secretary of the Office of Policy and Management, the director of
5306 the legislative Office of Fiscal Analysis and the State Comptroller shall
5307 each submit a report, in accordance with section 11-4a, to the joint
5308 standing committee of the General Assembly having cognizance of
5309 matters relating to revenue and the Governor on the Budget Reserve
5310 Fund deposit formula set forth in this section. The reports shall include
5311 an analysis of the formula's impact on General Fund tax revenue
5312 volatility, the adequacy of deposits required by the formula to replace
5313 potential future revenue declines resulting from economic downturns,
5314 the amount of additional payments toward unfunded liability made as
5315 a result of the formula, and an analysis of the adequacy of the
5316 maximum cap on Budget Reserve Fund balances. The reports shall
5317 include recommended changes, if any, to the deposit formula or
5318 maximum balance cap that are consistent with the purposes of the
5319 Budget Reserve Fund as set forth in subsection (b) of this section.

5320 Sec. 165. Section 4-85 of the general statutes is repealed and the
5321 following is substituted in lieu thereof (*Effective July 1, 2019*):

5322 (a) Before an appropriation becomes available for expenditure, each
5323 budgeted agency shall submit to the Governor through the Secretary of
5324 the Office of Policy and Management, not less than twenty days before
5325 the beginning of the fiscal year for which such appropriation was
5326 made, a requisition for the allotment of the amount estimated to be
5327 necessary to carry out the purposes of such appropriation during each
5328 quarter of such fiscal year. Commencing with the fiscal year ending

5329 June 30, 2011, the initial allotment requisition for each line item
5330 appropriated to the legislative branch and to the judicial branch for
5331 any fiscal year shall be based upon the amount appropriated to such
5332 line item for such fiscal year minus any amount of budgeted
5333 reductions to be achieved by such branch for such fiscal year pursuant
5334 to subsection (c) of section 2-35, as amended by this act.
5335 Appropriations for capital outlays may be allotted in any manner the
5336 Governor deems advisable. Such requisition shall contain any further
5337 information required by the Secretary of the Office of Policy and
5338 Management. The Governor shall approve such requisitions, subject to
5339 the provisions of subsection (b) of this section.

5340 (b) Any allotment requisition and any allotment in force shall be
5341 subject to the following: (1) If the Governor determines that due to a
5342 change in circumstances since the budget was adopted certain
5343 reductions should be made in allotment requisitions or allotments in
5344 force or that estimated budget resources during the fiscal year will be
5345 insufficient to finance all appropriations in full, the Governor may
5346 modify such allotment requisitions or allotments in force to the extent
5347 the Governor deems necessary. Before such modifications are effected
5348 the Governor shall file a report with the joint standing committee
5349 having cognizance of matters relating to appropriations and the
5350 budgets of state agencies and the joint standing committee having
5351 cognizance of matters relating to state finance, revenue and bonding
5352 describing the change in circumstances which makes it necessary that
5353 certain reductions should be made or the basis for [his] the Governor's
5354 determination that estimated budget resources will be insufficient to
5355 finance all appropriations in full. (2) If the cumulative monthly
5356 financial statement issued by the Comptroller pursuant to section 3-
5357 115, as amended by this act, includes a projected General Fund deficit
5358 greater than one per cent of the total of General Fund appropriations,
5359 the Governor, within thirty days following the issuance of such
5360 statement, shall file a report with such joint standing committees,
5361 including a plan which [he] the Governor shall implement to modify

5362 such allotments to the extent necessary to prevent a deficit. No
5363 modification of an allotment requisition or an allotment in force made
5364 by the Governor pursuant to this subsection shall result in a reduction
5365 of more than three per cent of the total appropriation from any fund or
5366 more than five per cent of any appropriation, except such limitations
5367 shall not apply in time of war, invasion or emergency caused by
5368 natural disaster. If the Comptroller has projected a General Fund
5369 deficit greater than one per cent of the total of General Fund
5370 appropriations and any funds have been transferred to the Restricted
5371 Grants Fund pursuant to section 4-30a, as amended by this act, the
5372 Governor may direct the Treasurer to transfer those funds to the
5373 General Fund as part of the Governor's plan to prevent a deficit
5374 pursuant to this section.

5375 (c) If a plan submitted in accordance with subsection (b) of this
5376 section indicates that a reduction of more than three per cent of the
5377 total appropriation from any fund or more than five per cent of any
5378 appropriation is required to prevent a deficit, the Governor may
5379 request that the Finance Advisory Committee approve any such
5380 reduction, provided any modification which would result in a
5381 reduction of more than five per cent of total appropriations shall
5382 require the approval of the General Assembly.

5383 (d) The secretary shall submit copies of allotment requisitions thus
5384 approved or modified or allotments in force thus modified, with the
5385 reasons for any modifications, to the administrative heads of the
5386 budgeted agencies concerned, to the Comptroller and to the joint
5387 standing committee of the General Assembly having cognizance of
5388 appropriations and matters relating to the budgets of state agencies,
5389 through the Office of Fiscal Analysis. The Comptroller shall set up
5390 such allotments on the Comptroller's books and be governed thereby
5391 in the control of expenditures of budgeted agencies.

5392 (e) The provisions of this section shall not be construed to authorize
5393 the Governor to reduce allotment requisitions or allotments in force

5394 concerning (1) aid to municipalities; or (2) any budgeted agency of the
5395 legislative or judicial branch, except that the Governor may propose an
5396 aggregate allotment reduction of a specified amount in accordance
5397 with this section for the legislative or judicial branch. If the Governor
5398 proposes to reduce allotment requisitions or allotments in force for any
5399 budgeted agency of the legislative or judicial branch, the Secretary of
5400 the Office of Policy and Management shall, at least five days before the
5401 effective date of such proposed reductions, notify the president pro
5402 tempore of the Senate and the speaker of the House of Representatives
5403 of any such proposal affecting the legislative branch and the Chief
5404 Justice of the Supreme Court of any such proposal affecting the judicial
5405 branch. Such notification shall include the amounts, effective dates and
5406 reasons necessitating the proposed reductions. Not later than three
5407 days after receipt of such notification, the president pro tempore or the
5408 speaker, or both, or the Chief Justice, as appropriate, may notify the
5409 Secretary of the Office of Policy and Management and the chairpersons
5410 and ranking members of the joint standing committee of the General
5411 Assembly having cognizance of matters relating to appropriations and
5412 the budgets of state agencies, in writing, of any objection to the
5413 proposed reductions. The committee may hold a public hearing on
5414 such proposed reductions. Such proposed reductions shall become
5415 effective unless they are rejected by a two-thirds vote of the members
5416 of the committee not later than fifteen days after receipt of the
5417 notification of objection to the proposed reductions. If the committee
5418 rejects such proposed reductions, the Secretary of the Office of Policy
5419 and Management shall present an alternative plan to achieve such
5420 reductions to the president pro tempore and the speaker for any such
5421 proposal affecting the legislative branch or to the Chief Justice for any
5422 such proposal affecting the judicial branch. If proposed reductions in
5423 allotment requisitions or allotments in force for any budgeted agency
5424 of the legislative or judicial branch are not rejected, such reductions
5425 shall be achieved as determined by the Joint Committee on Legislative
5426 Management or the Chief Justice, as appropriate. The Joint Committee
5427 on Legislative Management or the Chief Justice, as appropriate, shall

5428 submit such reductions to the Governor through the Secretary of the
5429 Office of Policy and Management not later than ten days after the
5430 proposed reductions become effective.

5431 Sec. 166. Section 3-115 of the general statutes is repealed and the
5432 following is substituted in lieu thereof (*Effective July 1, 2019*):

5433 The Comptroller shall prepare all accounting statements relating to
5434 the financial condition of the state as a whole, the condition and
5435 operation of state funds, appropriations, reserves and costs of
5436 operations; shall furnish such statements when they are required for
5437 administrative purposes; and shall issue cumulative monthly financial
5438 statements concerning the state's General Fund which shall include a
5439 statement of revenues and expenditures to the end of the
5440 last-completed month together with the statement of estimated
5441 revenue by source to the end of the fiscal year and the statement of
5442 appropriation requirements of the state's General Fund to the end of
5443 the fiscal year furnished pursuant to section 4-66 and itemized as far as
5444 practicable for each budgeted agency, including estimates of lapsing
5445 appropriations, unallocated lapsing balances and unallocated
5446 appropriation requirements. The Comptroller shall provide such
5447 statements, in the same form and in the same categories as appears in
5448 the budget act enacted by the General Assembly, on or before the first
5449 day of the following month. The Comptroller shall submit a copy of
5450 the monthly trial balance and monthly analysis of expenditure run to
5451 the legislative Office of Fiscal Analysis. On or before September
5452 thirtieth, annually, the Comptroller shall submit a report, prepared in
5453 accordance with generally accepted accounting principles, to the
5454 Governor which shall include (1) a statement of all appropriations and
5455 expenditures of the public funds during the fiscal year next preceding
5456 itemized by each appropriation account of each budgeted agency; (2) a
5457 statement of the revenues of the state classified as far as practicable as
5458 to budgeted agencies, sources and funds during such year; (3) a
5459 statement setting forth the total tax receipts of the state during such
5460 year; (4) a balance sheet setting forth, as of the close of such year, the

5461 financial condition of the state as to its funds; (5) a statement certifying
5462 the threshold level for deposits to the Budget Reserve Fund under
5463 subdivision (5) of subsection (a) of section 4-30a, as amended by this
5464 act, for the current fiscal year; and (6) such other information as will, in
5465 the Comptroller's opinion, be of interest to the public or as will convey
5466 to the General Assembly and the Governor the essential facts as to the
5467 financial condition and operations of the state government. The annual
5468 report of the Comptroller shall be published and made available to the
5469 public on or before the thirty-first day of December.

5470 Sec. 167. Section 2-35 of the general statutes is repealed and the
5471 following is substituted in lieu thereof (*Effective July 1, 2019*):

5472 (a) All bills carrying or requiring appropriations and favorably
5473 reported by any other committee, except for payment of claims against
5474 the state, shall, before passage, be referred to the joint standing
5475 committee of the General Assembly having cognizance of matters
5476 relating to appropriations and the budgets of state agencies, unless
5477 such reference is dispensed with by a vote of at least two-thirds of each
5478 house of the General Assembly. Resolutions paying the contingent
5479 expenses of the Senate and House of Representatives shall be referred
5480 to said committee. Said committee may originate and report any bill
5481 which it deems necessary and shall, in each odd-numbered year,
5482 report such appropriation bills as it deems necessary for carrying on
5483 the departments of the state government and for providing for such
5484 institutions or persons as are proper subjects for state aid under the
5485 provisions of the statutes, for the ensuing biennium. In each even-
5486 numbered year, the committee shall originate and report at least one
5487 bill which adjusts expenditures for the ensuing fiscal year in such
5488 manner as it deems appropriate. Each appropriation bill shall specify
5489 the particular purpose for which appropriation is made and shall be
5490 itemized as far as practicable. The state budget act may contain any
5491 legislation necessary to implement its appropriations provisions,
5492 provided no other general legislation shall be made a part of such act.

5493 (b) The state budget act passed by the legislature for funding the
5494 expenses of operations of the state government in the ensuing
5495 biennium shall contain a statement of estimated revenue, based upon
5496 the most recent consensus revenue estimate or the revised consensus
5497 revenue estimate issued pursuant to section 2-36c, as amended by this
5498 act, itemized by major source, for each appropriated fund.
5499 Commencing in the fiscal year ending June 30, 2020, such itemization
5500 shall include the estimate for each major component of the personal
5501 income tax imposed pursuant to chapter 229 as follows: Withholding
5502 payments, estimated payments and final payments. The statement of
5503 estimated revenue applicable to each such fund shall include, for any
5504 fiscal year, an estimate of total revenue with respect to such fund,
5505 which amount shall be reduced by (1) an estimate of total refunds of
5506 taxes to be paid from such revenue in accordance with the
5507 authorization in section 12-39f, and (2) an estimate of total refunds of
5508 payments to be paid from such revenue in accordance with the
5509 provisions of sections 3-70a and 4-37. Such statement of estimated
5510 revenue, including the estimated refunds of taxes to be offset against
5511 such revenue, shall be supplied by the joint standing committee of the
5512 General Assembly having cognizance of matters relating to state
5513 finance, revenue and bonding. The total estimated revenue for each
5514 fund, as adjusted in accordance with this section, shall not be less than
5515 the total net appropriations made from each fund plus, for the fiscal
5516 year ending June 30, 2014, and each fiscal year thereafter, the amount
5517 necessary to extinguish any unassigned negative balance in each fund
5518 as reported in the most recently audited comprehensive annual
5519 financial report issued by the Comptroller prior to the start of the fiscal
5520 year, reduced, in the case of the General Fund, by (A) the negative
5521 unassigned fund balance, as reported by the Comptroller for the fiscal
5522 year ending June 30, 2013, then unamortized pursuant to section 3-
5523 115b, and (B) any funds from other resources deposited in the General
5524 Fund for the purpose of reducing the negative unassigned balance of
5525 the fund. On or before July first of each fiscal year said committee
5526 shall, if any revisions in such estimates are required by virtue of

5527 legislative amendments to the revenue measures proposed by said
5528 committee, changes in conditions or receipt of new information since
5529 the original estimate was supplied, meet and revise such estimates
5530 and, through its cochairpersons, report to the Comptroller any such
5531 revisions.

5532 (c) If the state budget act passed by the legislature for funding the
5533 expenses of operations of the state government in the ensuing
5534 biennium or making adjustments to a previously adopted biennial
5535 budget contains state-wide budgeted reductions not allocated by a
5536 budgeted agency, such act shall specify the amount of such budgeted
5537 reductions to be achieved in each branch of state government.

5538 Sec. 168. Section 2-36c of the general statutes is repealed and the
5539 following is substituted in lieu thereof (*Effective July 1, 2015*):

5540 (a) Not later than November tenth annually, the Secretary of the
5541 Office of Policy and Management and the director of the legislative
5542 Office of Fiscal Analysis shall issue the consensus revenue estimate for
5543 the current biennium and the next ensuing three fiscal years. Such
5544 revenue shall be itemized in accordance with the provisions of
5545 subsection (b) of section 2-35, as amended by this act. If no agreement
5546 on a revenue estimate is reached by November tenth, (1) the Secretary
5547 of the Office of Policy and Management and the director of the
5548 legislative Office of Fiscal Analysis shall each issue an estimate of state
5549 revenues for the current biennium and the next ensuing three fiscal
5550 years, and (2) the Comptroller shall, not later than November
5551 twentieth, issue the consensus revenue estimate for the current
5552 biennium and the next ensuing three fiscal years. In issuing the
5553 consensus revenue estimate required by this subsection, the
5554 Comptroller shall consider such revenue estimates provided by the
5555 Office of Policy and Management and the legislative Office of Fiscal
5556 Analysis, and shall issue the consensus revenue estimate based on
5557 such revenue estimates, in an amount that is equal to or between such
5558 revenue estimates.

5559 (b) Not later than January fifteenth annually and April thirtieth
5560 annually, the Secretary of the Office of Policy and Management and
5561 the director of the legislative Office of Fiscal Analysis shall issue
5562 revisions to the consensus revenue estimate developed pursuant to
5563 subsection (a) of this section, or a statement that no revisions are
5564 necessary. If no agreement on revisions to the consensus revenue
5565 estimate revenue estimate is reached by the required date, (1) the
5566 Secretary of the Office of Policy and Management and the director of
5567 the Office of Fiscal Analysis shall each issue a revised estimate of state
5568 revenues for the current biennium and the next ensuing three fiscal
5569 years, and (2) the Comptroller shall, not later than five days after the
5570 failure to issue revisions to the consensus revenue estimate, issue the
5571 revised consensus revenue estimate. In issuing the revised consensus
5572 revenue estimate required by this subsection, the Comptroller shall
5573 consider such revised revenue estimates provided by the Office of
5574 Policy and Management and the legislative Office of Fiscal Analysis,
5575 and shall issue the revised consensus revenue estimate based on such
5576 revised revenue estimates, in an amount that is equal to or between
5577 such revised revenue estimates.

5578 (c) If (1) a revised consensus revenue estimate pursuant to
5579 subsection (b) of this section is issued in January or April of any fiscal
5580 year, (2) such revised consensus revenue estimate has changed from
5581 the previous consensus revenue estimate or revised consensus revenue
5582 estimate to forecast a deficit or an increase in a deficit either of which is
5583 greater than one per cent of the total of General Fund appropriations
5584 for the current year, (3) a budget for the prospective fiscal year has not
5585 become law, and (4) the General Assembly is in session, then the
5586 General Assembly and the Governor shall take such action as provided
5587 in subsection (d) of this section.

5588 (d) (1) The joint standing committees of the General Assembly
5589 having cognizance of matters relating to appropriations and finance,
5590 revenue and bonding shall, on or before the tenth business day after a
5591 revised consensus revenue estimate is issued in April pursuant to

5592 subsection (c) of this section, prepare and vote on adjusted
5593 appropriation and revenue plans, if necessary to address such revised
5594 consensus revenue estimate.

5595 (2) The Governor shall provide the General Assembly with a budget
5596 document, prepared in accordance with the requirements of section 4-
5597 74, if necessary to address the most recent consensus revenue estimate
5598 or revised consensus revenue estimate issued pursuant to subsection
5599 (b) or (c) of this section. The budget document required by this
5600 subdivision shall be issued not later than twenty-five calendar days
5601 after a revised consensus revenue estimate is issued in January, and
5602 not later than ten calendar days after a revised consensus revenue
5603 estimate is issued in April.

5604 (e) Notwithstanding the provisions of subsections (a) to (d),
5605 inclusive, of this section, if any deadline imposed pursuant to said
5606 subsections (a) to (d), inclusive, falls on a Saturday, Sunday or legal
5607 holiday, such deadline shall be extended to the next business day.

5608 (f) (1) Commencing in the fiscal year ending June 30, 2020, not later
5609 than November tenth annually, the Secretary of the Office of Policy
5610 and Management and the director of the legislative Office of Fiscal
5611 Analysis shall each report the threshold level for deposits to the
5612 Budget Reserve Fund in the current fiscal year as certified by the
5613 Comptroller on September thirtieth pursuant to section 3-115, as
5614 amended by this act, unless any public act that has been enacted has an
5615 estimated revenue impact pursuant to section 2-24a, as amended by
5616 this act, of greater than one per cent of tax revenue from the estimated
5617 and final portion of the personal income tax imposed under chapter
5618 229 or one per cent of tax revenue from the corporation business tax
5619 imposed under chapter 208, in which case the Secretary of the Office of
5620 Policy and Management and the director of the legislative Office of
5621 Fiscal Analysis shall report a threshold level for deposits to the Budget
5622 Reserve Fund that is adjusted to account for such revenue impact.

5623 (2) If any revision in the January or April consensus revenue
5624 estimate for the current fiscal year impacts the estimated and final
5625 payments portion of the personal income tax imposed under chapter
5626 229 or the corporation business tax imposed under chapter 208, the
5627 Secretary of the Office of Policy and Management and the director of
5628 the legislative Office of Fiscal Analysis may recalculate any adjustment
5629 made to the threshold level for deposits to the Budget Reserve Fund
5630 pursuant to subdivision (1) of this subsection and shall report such
5631 revised threshold in the January and April consensus revenue
5632 estimates, if applicable.

5633 (3) Any such adjustment may be continued to be made to the
5634 threshold level for deposits to the Budget Reserve Fund certified
5635 pursuant to section 3-115, as amended by this act, until ten fiscal years
5636 have passed from the date of implementation of a public act that
5637 created the revenue impact or until there is no longer a revenue impact
5638 pursuant to section 2-24a, as amended by this act, of greater than one
5639 per cent of tax revenue from the estimated and final portion of the
5640 personal income tax imposed under chapter 229 or one per cent of tax
5641 revenue from the corporation business tax imposed under chapter 208,
5642 whichever occurs first. The Secretary and director shall detail any such
5643 adjustment in the report with information on how the Secretary and
5644 director determined the revenue impact and how the Secretary and
5645 director used that information to adjust the threshold level for deposits
5646 to the Budget Reserve Fund. The Secretary and director of the
5647 legislative Office of Fiscal Analysis shall each also report the estimated
5648 threshold level for deposits to the Budget Reserve Fund for the next
5649 ensuing three fiscal years in accordance with the formula set forth in
5650 subdivision (1) of this subsection.

5651 Sec. 169. Section 2-24a of the general statutes is repealed and the
5652 following is substituted in lieu thereof (*Effective July 1, 2015*):

5653 No bill without a fiscal note appended thereto which, if passed,
5654 would require the expenditure of state or municipal funds or affect

5655 state or municipal revenue in the current fiscal year or any of the next
5656 ensuing five fiscal years shall be acted upon by either house of the
5657 General Assembly unless said requirement of a fiscal note is dispensed
5658 with by a vote of at least two-thirds of such house. Such fiscal note
5659 shall clearly identify the cost and revenue impact to the state and
5660 municipalities in the current fiscal year and in each of the next ensuing
5661 five fiscal years. If the bill has any impact on the personal income tax
5662 imposed under chapter 229 or the corporation business tax imposed
5663 under chapter 208, or both, such fiscal note shall clearly identify any
5664 resulting impact on the deposits to the Budget Reserve Fund pursuant
5665 to section 4-30a, as amended by this act.

5666 Sec. 170. Subsection (a) of section 29-5 of the general statutes is
5667 repealed and the following is substituted in lieu thereof (*Effective July*
5668 *1, 2015*):

5669 (a) The Commissioner of Emergency Services and Public Protection
5670 may, within available appropriations, appoint suitable persons from
5671 the regular state police force as resident state policemen in addition to
5672 the regular state police force to be employed and empowered as state
5673 policemen in any town or two or more adjoining towns lacking an
5674 organized police force, and such officers may be detailed by said
5675 commissioner as resident state policemen for regular assignment to
5676 such towns, provided each town shall pay [sixty] eighty-five per cent
5677 of the cost of compensation, maintenance and other expenses of the
5678 first two state policemen detailed to such town, and one hundred per
5679 cent of such costs of compensation, maintenance and other expenses
5680 for any additional state policemen detailed to such town, [and on and
5681 after July 1, 2011, each town shall pay seventy per cent of such regular
5682 cost and other expenses and] provided further such town shall pay one
5683 hundred per cent of any overtime costs and such portion of fringe
5684 benefits directly associated with such overtime costs. Such town or
5685 towns and the Commissioner of Emergency Services and Public
5686 Protection are authorized to enter into agreements and contracts for
5687 such police services, with the approval of the Attorney General, for

5688 periods not exceeding two years.

5689 Sec. 171. Section 38a-88a of the general statutes is repealed and the
5690 following is substituted in lieu thereof (*Effective July 1, 2015*):

5691 (a) As used in this section:

5692 (1) "Facility" means an insurance business facility;

5693 (2) "Insurance business" means a business with a North American
5694 Industry Classification System code of 524113 to 524298, inclusive, that
5695 is engaged in the business of insuring risks or of providing services
5696 necessary to the business of insuring risks;

5697 (3) "New job" means a job that did not exist in the business of a
5698 subject insurance business in this state prior to the subject insurance
5699 business's application to the commissioner for an eligibility certificate
5700 under this section for a new facility and that is filled by a new
5701 employee, but does not include a job created when an employee is
5702 shifted from an existing location of the subject insurance business in
5703 this state to a new facility;

5704 (4) "New employee" means a person who resides in Connecticut and
5705 is hired by a subject insurance business to fill a position for a new job
5706 or a person shifted from an existing location of the subject insurance
5707 business outside this state to a new facility in this state, provided (A)
5708 in no case shall the total number of new employees allowed for
5709 purposes of this credit exceed the total increase in the taxpayer's
5710 employment in this state, which increase shall be the difference
5711 between (i) the number of employees employed by the subject
5712 insurance business in this state at the time of application for an
5713 eligibility certificate to the commissioner plus the number of new
5714 employees who would be eligible for inclusion under the credit
5715 allowed under this section without regard to this calculation, and (ii)
5716 the highest number of employees employed by the subject insurance
5717 business in this state in the year preceding the subject insurance

5718 business's application for an eligibility certificate to the commissioner,
5719 and (B) a person shall be deemed to be a "new employee" only if such
5720 person's duties in connection with the operation of the facility are on a
5721 regular, full-time, or equivalent thereof, and permanent basis;

5722 (5) "New facility" means a facility which (A) is acquired by, leased
5723 to, or constructed by, a subject insurance business on or after the date
5724 of the subject insurance business's application to the commissioner for
5725 an eligibility certificate under this section, unless, upon application of
5726 the subject insurance business and upon good and sufficient cause
5727 shown, the commissioner waives the requirement that such activity
5728 take place after the application, and (B) was not in service or use
5729 during the one-year period immediately prior to the date of the subject
5730 insurance business's application to said commissioner for an eligibility
5731 certificate under this section, unless upon application of the subject
5732 insurance business and upon good and sufficient cause shown, the
5733 commissioner consents to waiving the one-year period;

5734 (6) "Related person" means (A) a corporation, limited liability
5735 company, partnership, association or trust controlled by the taxpayer
5736 or subject insurance business, as the case may be, (B) an individual,
5737 corporation, limited liability company, partnership, association or trust
5738 that is in control of the taxpayer or subject insurance business, as the
5739 case may be, (C) a corporation, limited liability company, partnership,
5740 association or trust controlled by an individual, corporation, limited
5741 liability company, partnership, association or trust that is in control of
5742 the taxpayer or subject insurance business, as the case may be, or (D) a
5743 member of the same controlled group as the taxpayer or subject
5744 insurance business, as the case may be. For purposes of this section,
5745 "control", with respect to a corporation, means ownership, directly or
5746 indirectly, of stock possessing fifty per cent or more of the total
5747 combined voting power of all classes of the stock of such corporation
5748 entitled to vote. "Control", with respect to a trust, means ownership,
5749 directly or indirectly, of fifty per cent or more of the beneficial interest
5750 in the principal or income of such trust. The ownership of stock in a

5751 corporation, of a capital or profits interest in a partnership or
5752 association or of a beneficial interest in a trust shall be determined in
5753 accordance with the rules for constructive ownership of stock
5754 provided in Section 267(c) of the Internal Revenue Code of 1986, or any
5755 subsequent corresponding internal revenue code of the United States,
5756 as from time to time amended, other than paragraph (3) of Section
5757 267(c) of said internal revenue code;

5758 (7) "Moneys of the taxpayer" means all amounts invested in a fund,
5759 directly or indirectly, on behalf of a taxpayer, including but not limited
5760 to (A) direct investments made by the taxpayer, and (B) loans made to
5761 the fund for the benefit of the taxpayer which loans are guaranteed by
5762 the taxpayer, provided no amounts represented by any such loan shall
5763 be used for the purpose of obtaining any tax credit by any person
5764 making such loan against any tax levied by this state;

5765 (8) "Income year" means (A) with respect to corporations subject to
5766 taxation under chapter 208, the income year as determined under said
5767 chapter, (B) with respect to insurance companies, hospital and medical
5768 services corporations subject to taxation under chapter 207, the income
5769 year as determined under said chapter, and (C) with respect to
5770 taxpayers subject to taxation under chapter 229, the taxable year
5771 determined under chapter 229;

5772 (9) "Taxpayer" means any person as defined in section 12-1, whether
5773 or not subject to any taxes levied by this state; and

5774 (10) "Commissioner" means the Commissioner of Economic and
5775 Community Development.

5776 (b) (1) On or before July 1, 2000, the commissioner shall register
5777 managers of funds created for the purpose of investing in insurance
5778 businesses. Any manager registered under this subsection shall have
5779 its primary place of business in this state. Each applicant shall submit
5780 an application under oath to the commissioner to be registered and
5781 shall furnish evidence satisfactory to the commissioner of its financial

5782 responsibility, integrity, and professional competence to manage
5783 investments. Failure to maintain adequate fiduciary standards shall
5784 constitute cause for the commissioner to revoke, after hearing, any
5785 registration granted under this section. The fund manager shall make a
5786 report on or before the first day of March in each year, under oath, to
5787 the Commissioner of Revenue Services specifying the name, address
5788 and Social Security number or employer identification number of each
5789 investor, the year during which each investment was made by each
5790 investor, the amount of each investment and a description of the fund's
5791 investment objectives and relative performance.

5792 (2) There shall be allowed as a credit against the tax imposed under
5793 chapter 207, 208 or 229 or section 38a-743 an amount equal to the
5794 following percentage of the moneys of the taxpayer invested through a
5795 fund manager in an insurance business with respect to the following
5796 income years of the taxpayer: (A) With respect to the income year in
5797 which the investment in the subject insurance business was made and
5798 the two next succeeding income years, zero per cent; (B) with respect
5799 to the third full income year succeeding the year in which the
5800 investment in the subject insurance business was made and the three
5801 next succeeding income years, ten per cent; (C) with respect to the
5802 seventh full income year succeeding the year in which the investment
5803 in the subject insurance business was made and the two next
5804 succeeding income years, twenty per cent. The sum of all tax credit
5805 granted pursuant to the provisions of this subsection shall not exceed
5806 fifteen million dollars with respect to investments made by a fund or
5807 funds in any single insurance business, and with respect to all
5808 investments made by a fund shall not exceed the total amount
5809 originally invested in such fund. Any fund manager may apply to the
5810 Commissioner of Economic and Community Development for a credit
5811 that exceeds the limitations established by this subdivision. The
5812 commissioner shall evaluate the benefits of such application and make
5813 recommendations to the General Assembly if he determines that the
5814 proposal would be of economic benefit to the state.

5815 (3) The credit allowed by this subsection may be claimed only by a
5816 taxpayer who has invested in an insurance business through a fund
5817 (A) which has a total asset value of not less than thirty million dollars
5818 for the income year for which the initial credit is taken; (B) has not less
5819 than three investors who are not related persons with respect to each
5820 other or to any insurance business in which any investment is made
5821 other than through the fund at the date the investment is made; and
5822 (C) which invests only in insurance businesses that are not related
5823 persons with respect to each other.

5824 (4) The credit allowed by this subsection may be claimed only with
5825 respect to a subject insurance business which (A) occupies the new
5826 facility for which an eligibility certificate has been issued by the
5827 commissioner and with respect to which the certification required
5828 under subdivision (6) of this subsection has been issued as its home
5829 office, and (B) employs not less than twenty-five per cent of its total
5830 work force in new jobs.

5831 (5) The credit allowed by this subsection may be claimed only with
5832 respect to an income year for which a certification of continued
5833 eligibility required under subdivision (6) of this subsection has been
5834 issued. If, with respect to any year for which a tax credit is claimed,
5835 any subject insurance business ceases at any time to employ at least
5836 twenty-five per cent of its total work force in new jobs, then, except as
5837 provided in subdivision (6) of this subsection, the entitlement to the
5838 credit allowed by this subsection shall not be allowed for the taxable
5839 year in which such employment ceases, and there shall not be a pro
5840 rata application of the credit to such taxable year; provided, if the
5841 reason for such cessation is the dissolution, liquidation or
5842 reorganization of such insurance business in a bankruptcy or
5843 delinquency proceeding, as defined in section 38a-905, the credit shall
5844 be allowed.

5845 (6) The commissioner, upon application, shall issue an eligibility
5846 certificate for an insurance business occupying a new facility in this

5847 state and employing new employees, after it has been established, to
5848 his satisfaction, that subject insurance business has complied with the
5849 provisions of this subsection. If the commissioner determines that such
5850 requirements have been met as a result of transactions with a related
5851 person for other than bona fide business purposes, he shall deny such
5852 application. The commissioner shall require the subject insurance
5853 business to submit annually such information as may be necessary to
5854 determine whether the appropriate occupancy and employment
5855 requirements have been met at all times during an income year. If the
5856 commissioner determines that such requirements have been so met, he
5857 shall issue a certification of continued eligibility to that effect to the
5858 subject insurance business on or before the first day of the third month
5859 following the close of the subject insurance business's income year.

5860 (7) The commissioner shall, upon request, provide a copy of the
5861 eligibility certificate and the certification required under subdivision
5862 (6) of this subsection to the Commissioner of Revenue Services.

5863 (8) (A) If (i) the number of new employees on account of which a
5864 taxpayer claimed the credit allowed by this subsection decreases to less
5865 than twenty-five per cent of its total work force for more than sixty
5866 days during any of the taxable years for which a credit is claimed, (ii)
5867 those employees are not replaced by other employees who have not
5868 been shifted from an existing location of the subject insurance business
5869 in this state, and (iii) the subject insurance business has relocated
5870 operations conducted in the new facility to a location outside this state,
5871 the taxpayer shall be required to recapture a percentage, as determined
5872 under the provisions of subparagraph (B) of this subdivision, of the
5873 credit allowed under this subsection on its tax return and no
5874 subsequent credit shall be allowed. If the credit claimed by the
5875 taxpayer under this subsection is attributable to investments made in
5876 more than one insurance business, the credit recaptured and
5877 disallowed under this subdivision shall be that portion of the credit
5878 attributable to the investment in the insurance business as described in
5879 subparagraphs (A)(i) to (A)(iii), inclusive, of this subdivision.

5880 (B) If the taxpayer is required under the provisions of subparagraph
5881 (A) of this subdivision to recapture a portion of the credit during (i) the
5882 first year such credit was claimed, then ninety per cent of the credit
5883 allowed shall be recaptured on the tax return required to be filed for
5884 such year, (ii) the second of such years, then sixty-five per cent of the
5885 credit allowed for the entire period of eligibility shall be recaptured on
5886 the tax return required to be filed for such year, (iii) the third of such
5887 years, then fifty per cent of the credit allowed for the entire period of
5888 eligibility shall be recaptured on the tax return required to be filed for
5889 such year, (iv) the fourth of such years, then thirty per cent of the
5890 credit allowed for the entire period of eligibility shall be recaptured on
5891 the tax return required to be filed for such year, (v) the fifth of such
5892 years, then twenty per cent of the credit allowed for the entire period
5893 of eligibility shall be recaptured on the tax return required to be filed
5894 for such year, and (vi) the sixth or subsequent of such years, then ten
5895 per cent of the credit allowed for the entire period of eligibility shall be
5896 recaptured on the tax return required to be filed for such year. Any
5897 credit recaptured pursuant to this subdivision shall not be in excess of
5898 the credit that would be allowed for the applicable investment. The
5899 Commissioner of Revenue Services may recapture such credits from
5900 the taxpayer who has claimed such credits. If the commissioner is
5901 unable to recapture all or part of such credits from such taxpayer, the
5902 commissioner may seek to recapture such credits from any taxpayer
5903 who has assigned such credits to another taxpayer. If the
5904 commissioner is unable to recapture all or part of such credits from
5905 any such taxpayer, the commissioner may recapture such credits from
5906 the fund.

5907 (C) The recapture provisions of this subdivision shall not apply and
5908 tax credits may continue to be claimed under this subsection if, for the
5909 entire period that the credit is applicable, such decrease in the
5910 percentage of total work force employed in this state does not result in
5911 an actual decrease in the number of persons employed by the subject
5912 insurance business in this state on a regular, full-time, or equivalent

5913 thereof, and permanent basis as compared to the number of new
5914 employees on account of which the taxpayer claimed the credit
5915 allowed by this subsection.

5916 (c) (1) As used in this subsection:

5917 (A) "Allocation date" means the date an [insurance reinvestment]
5918 invest CT fund receives an investment of eligible capital equaling the
5919 amount of credits against the tax imposed under chapter 207 and
5920 section 38a-743 allocated to taxpayers who invest in such [insurance
5921 reinvestment] invest CT fund;

5922 (B) "Cybersecurity business" means an eligible business primarily
5923 engaged in providing information technology products, goods or
5924 services intended to detect, prevent or respond to activity intended to
5925 result in unauthorized access to, exfiltration of, manipulation of, or
5926 impairment to the integrity, confidentiality or availability of an
5927 information technology system or information stored on, or transiting,
5928 an information technology system.

5929 [(B)] (C) "Eligible business" means a business that has its principal
5930 business operations in Connecticut, has fewer than two hundred fifty
5931 employees at the time of investment and not more than ten million
5932 dollars in net income in the previous year;

5933 [(C)] (D) "Eligible capital" means an investment of cash by a
5934 taxpayer in an [insurance reinvestment] invest CT fund that fully
5935 funds the purchase price of an equity interest in the [insurance
5936 reinvestment] invest CT fund or an eligible debt instrument issued by
5937 an [insurance reinvestment] invest CT fund, at par value or a
5938 premium, that (i) has an original maturity date of at least five years
5939 after the date of issuance, (ii) has a repayment schedule that is not
5940 faster than a level principal amortization over five years, and (iii) has
5941 no interest, distribution or payment features tied to the [insurance
5942 reinvestment] invest CT fund's profitability or the success of the
5943 investments;

5944 [(D)] (E) "Green technology business" means an eligible business
5945 with not less than twenty-five per cent of its employment positions
5946 being positions in which green technology is employed or developed
5947 and may include the occupation codes identified as green jobs by the
5948 Department of Economic and Community Development and the Labor
5949 Department for such purposes;

5950 [(E)] (F) "Income year" means the income year as determined in
5951 chapter 207 for the taxpayer;

5952 [(F) "Insurance reinvestment fund"] (G) "Invest CT fund" means a
5953 Connecticut partnership, corporation, trust or limited liability
5954 company, whether organized on a profit or not-for-profit basis, that (i)
5955 is managed by at least two principals or persons that have at least four
5956 years of experience each in managing venture capital or private equity
5957 funds, with at least fifty million dollars of such funds from people
5958 unaffiliated with the manager, (ii) has received an equity investment of
5959 capital other than eligible capital equal to no less than five per cent of
5960 the total amount of the eligible capital to be invested in such [insurance
5961 reinvestment] invest CT fund on or before June 30, 2015, and equal to
5962 not less than ten per cent of the total amount of eligible capital to be
5963 invested in such invest CT fund on or after September 1, 2015, and (iii)
5964 is not, or will not be after the receipt of eligible capital, controlled by or
5965 under common control with, one or more insurance companies. An
5966 investment of eligible capital shall not result in insurance company
5967 control unless such investment exceeds forty million dollars per
5968 taxpayer and results in insurance companies having the right to vote
5969 more than fifty per cent of the equity interests of the [insurance
5970 reinvestment] invest CT fund cash invested in such [insurance
5971 reinvestment] invest CT fund, provided this provision shall not
5972 prohibit the interim control of an [insurance reinvestment] invest CT
5973 fund by one or more insurance companies upon a breach of any
5974 payment obligation of the [insurance reinvestment] invest CT fund or
5975 contractual or other agreement by the [insurance reinvestment] invest
5976 CT fund that is designed to ensure compliance with this section; and

5977 [(G)] (H) "Principal business operations" means at least eighty per
5978 cent of the business organization's employees reside in the state or
5979 eighty per cent of the business payroll is paid to individuals living in
5980 this state.

5981 (2) A taxpayer that makes an investment of eligible capital shall, in
5982 the year of investment, earn a vested credit against the premium tax
5983 imposed pursuant to chapter 207 and section 38a-743. Such credit shall
5984 be available as follows: (A) [Commencing] With respect to investments
5985 of eligible capital made on or before June 30, 2015, (i) commencing
5986 with the tax return due for the first to third, inclusive, tax years, zero
5987 per cent; [(B)] (ii) commencing with the tax return due for the fourth to
5988 seventh, inclusive, tax years, not more than ten per cent; and [(C)] (iii)
5989 commencing with the tax return due for the eighth to tenth, inclusive,
5990 tax years, not more than twenty per cent; and (B) with respect to
5991 investments of eligible capital made on or after September 1, 2015, (i)
5992 commencing with the tax return due for the first to fifth, inclusive, tax
5993 years, zero per cent; and (ii) commencing with the tax return due for
5994 the sixth to tenth, inclusive, tax years, not more than twenty per cent.
5995 The maximum amount of eligible capital for which credits may be
5996 allowed under this subsection shall not result in more than forty
5997 million dollars of tax credits being used in any one year exclusive of
5998 any carried forward credits and no fund shall apply for more than the
5999 total amount of credits available under this section.

6000 (3) On or before July 1, 2010, the Commissioner of Economic and
6001 Community Development shall begin to accept applications for
6002 certification as an [insurance reinvestment] invest CT fund and for
6003 allocations of tax credits under this subsection with allocation dates of
6004 June 30, 2015, or earlier. On and after September 1, 2015, the
6005 Commissioner shall accept applications for certification as an invest CT
6006 Fund and for allocations of tax credits under this subsection with
6007 allocation dates of September 1, 2015, or later. Applications shall
6008 include: (A) The amount of eligible capital the applicant will raise; (B)
6009 a nonrefundable application fee of seven thousand five hundred

6010 dollars; (C) evidence of satisfaction of the requirements of the
6011 definition of ["insurance reinvestment fund"] "invest CT fund"
6012 pursuant to subparagraph [(F)] (G) of subdivision (1) of this
6013 subsection; (D) an affidavit by each taxpayer committing an
6014 investment of eligible capital; (E) a business plan detailing (i) the
6015 approximate percentage of eligible capital the applicant will invest in
6016 eligible businesses by the third, fifth, seventh and ninth anniversaries
6017 of its allocation date, (ii) the industry segments listed by the North
6018 American Industrial Classification System code and percentage of
6019 eligible capital in which the applicant will invest, (iii) the number of
6020 jobs that will be created or retained as a result of the applicant's
6021 investments once all eligible capital has been invested, (iv) the
6022 percentage of eligible capital to be invested in eligible businesses
6023 primarily engaged in conducting research and development or
6024 manufacturing, processing or assembling technology-based products;
6025 and (v) a revenue impact assessment demonstrating that the
6026 applicant's business plan has a revenue neutral or positive impact on
6027 the state; (F) a commitment to invest at least twenty-five per cent of its
6028 eligible capital in green technology businesses; [and] (G) with respect
6029 to applications submitted on or before June 30, 2015, a commitment to
6030 invest, by the third anniversary of its allocation date, three per cent of
6031 its eligible capital in preseed investments, and with respect to
6032 applications submitted on or after September 1, 2015, a commitment to
6033 invest, by the fourth anniversary of the allocation date, seven per cent
6034 of its eligible capital in preseed investments, in consultation with
6035 Connecticut Innovations, Incorporated, pursuant to the corporation's
6036 program for preseed financing established pursuant to section 32-41x;
6037 and (H) with respect to applications submitted on or after September 1,
6038 2015, a commitment to invest at least three per cent of its eligible
6039 capital in cybersecurity businesses and at least twenty-five per cent of
6040 its eligible capital in eligible businesses located in municipalities with a
6041 population greater than eighty thousand. The commissioner may
6042 require the applicant to obtain a revenue impact assessment conducted
6043 by an independent third party.

6044 (4) Applications for tax credits pursuant to this subsection shall be
6045 accepted and approved on a first-come, first-served basis with all
6046 applications received on the same date deemed to be received
6047 simultaneously and approvals being made on a pro rata basis if such
6048 applications exceed the amount of remaining credits.

6049 (5) The commissioner shall issue an allocation of credits subject to
6050 confirmation by the fund on a form prescribed by the commissioner
6051 [by the fund] that an investment of eligible capital was received within
6052 five business days. If an [insurance reinvestment] invest CT fund does
6053 not receive an investment of eligible capital equaling the amount of
6054 credits against the tax imposed under chapter 207 and section 38a-743
6055 allocated to a taxpayer, for which it filed an affidavit with its
6056 application prior to the fifth business day after receipt of certification,
6057 the [insurance reinvestment] invest CT fund shall notify the
6058 commissioner by overnight common carrier delivery service and that
6059 portion of eligible capital allocated to the insurance company shall be
6060 forfeited. Such [insurance reinvestment] invest CT fund and forfeiting
6061 taxpayer shall each be assessed a twenty-five-thousand-dollar
6062 administrative penalty. The commissioner shall reallocate the forfeited
6063 eligible capital among all other remaining taxpayers that invested
6064 eligible capital.

6065 (6) To continue to be certified, an [insurance reinvestment] invest
6066 CT fund shall (A) be in compliance with the investment parameters set
6067 forth in its business plan, provided an [insurance reinvestment] invest
6068 CT fund may apply to the commissioner to amend its business plan
6069 based on unavoidable or reasonably unanticipated changes to various
6070 conditions, including, but not limited to, the general economic climate
6071 of the state or particular sectors of the economy, technological
6072 advances and high employment and revenue growth opportunities,
6073 with approval for such changes not to be unreasonably withheld by
6074 the commissioner; (B) be in compliance with the revenue impact
6075 assessment provided in the application demonstrating that the fund's
6076 business plan continues to have a revenue neutral or positive impact

6077 on the state; (C) [have invested sixty per cent of its eligible capital in
6078 eligible businesses by the fourth anniversary of its allocation date; and
6079 (D)] have invested one hundred per cent of its eligible capital in
6080 eligible businesses by the tenth anniversary of its allocation date, with
6081 a minimum of twenty-five per cent of eligible capital invested in green
6082 technology businesses; (D) for allocation dates of June 30, 2015, or
6083 earlier: (i) Have invested sixty per cent of its eligible capital in eligible
6084 businesses by the fourth anniversary of such allocation date, and (ii)
6085 have invested a minimum of three per cent of such eligible capital in
6086 preseed investments, as described in subdivision (3) of this subsection,
6087 by the third anniversary of such allocation date; and (E) for allocation
6088 dates of September 1, 2015, or later: (i) Have invested sixty per cent of
6089 its eligible capital in eligible businesses by the sixth anniversary of
6090 such allocation date, (ii) have invested a minimum of seven per cent of
6091 its eligible capital in preseed investments, as described in subdivision
6092 (3) of this subsection, by the fourth anniversary of such allocation date,
6093 (iii) have invested a minimum of three per cent of its eligible capital in
6094 cybersecurity businesses, and (iv) have invested a minimum of twenty-
6095 five per cent of its eligible capital in eligible businesses located in
6096 municipalities with a population greater than eighty thousand. An
6097 [insurance reinvestment] invest CT fund shall only invest eligible
6098 capital in eligible businesses, bank deposits, certificates of deposit or
6099 other fixed income securities and may not invest more than fifteen per
6100 cent of its eligible capital in any one eligible business without prior
6101 approval of the commissioner.

6102 (7) Not later than January thirty-first annually, each [insurance
6103 reinvestment] invest CT fund shall report to the commissioner: (A) The
6104 amount of eligible capital remaining at the end of the preceding year;
6105 (B) each investment in an eligible business during the preceding year
6106 and, with respect to each eligible business, its location and North
6107 American Industrial Classification System code; (C) the percentage of
6108 eligible capital invested in green technology businesses, preseed
6109 investments, cybersecurity businesses and eligible businesses located

6110 in municipalities with a population greater than eighty thousand; and
6111 (D) distributions made by the [insurance reinvestment] invest CT fund
6112 in the preceding year. In the annual report due in the third, fifth,
6113 seventh and ninth years after its allocation date, each [insurance
6114 reinvestment] invest CT fund shall also report to the commissioner its
6115 compliance with the investment parameters set forth in its business
6116 plan and the revenue impact assessment provided in the application
6117 demonstrating that the fund's business plan continues to have a
6118 revenue neutral or positive impact on the state. Each [insurance
6119 reinvestment] invest CT fund shall provide to the commissioner
6120 annual audited financial statements.

6121 (8) To make a distribution or payment, an [insurance reinvestment]
6122 invest CT fund certified by the commissioner on or before June 30,
6123 2015, must have invested one hundred per cent of its eligible capital in
6124 eligible businesses, with a minimum of twenty-five per cent of eligible
6125 capital invested in green technology businesses and a minimum of
6126 three per cent of eligible capital invested in preseed investment, as
6127 described in subdivision (3) of this subsection, with principal business
6128 operations in this state at the time of such determination except: (A)
6129 Distributions related to the payment of any projected increase in
6130 federal or state taxes, including penalties and interest related to state
6131 and federal income taxes, of the equity owners of the [insurance
6132 reinvestment] invest CT fund resulting from the earnings or other tax
6133 liability of the [insurance reinvestment] invest CT fund to the extent
6134 that the increase is related to the ownership, management or operation
6135 of the [insurance reinvestment] invest CT fund; (B) payments of
6136 interest and principal on the debt of the [insurance reinvestment]
6137 invest CT fund, provided after such payment, the [insurance
6138 reinvestment] invest CT fund still has cash and other marketable
6139 securities in an amount that, when added to the cumulative
6140 investments it has made in eligible recipients, equals not less than sixty
6141 per cent of the eligible capital invested in such reinvestment fund; or
6142 (C) payments related to the reasonable costs and expenses of forming,

6143 syndicating, managing and operating the fund, provided the
6144 distribution or payment is not made directly or indirectly to an
6145 insurance company that has invested eligible capital in the [insurance
6146 reinvestment] invest CT fund, including: (i) Reasonable and necessary
6147 fees paid for professional services, including legal and accounting
6148 services, related to the formation and operation of the [insurance
6149 reinvestment] invest CT fund; and (ii) an annual management fee in an
6150 amount that does not exceed two and one-half per cent of the eligible
6151 capital of the [insurance reinvestment] invest CT fund. The state shall
6152 receive a share of any distribution, except as set forth in subparagraphs
6153 (A), (B) and (C) of this [subsection] subdivision and distributions made
6154 to return any equity capital invested in the [insurance reinvestment]
6155 invest CT fund that is not eligible capital, in the following percentages:
6156 (I) Ten per cent when less than eighty per cent but more than sixty per
6157 cent of the jobs set forth in the [insurance reinvestment] invest CT
6158 fund's business plan are created or retained, and (II) twenty per cent
6159 when sixty per cent or less of the jobs set forth in the [insurance
6160 reinvestment] invest CT fund's business plan are created or retained.

6161 (9) To make a distribution or payment, an invest CT fund certified
6162 by the commissioner on or after September 1, 2015, must have invested
6163 one hundred per cent of its eligible capital in eligible businesses, with a
6164 minimum of twenty-five per cent of eligible capital invested in green
6165 technology businesses, a minimum of seven per cent of eligible capital
6166 invested in preseed investments, as described in subdivision (3) of this
6167 subsection, a minimum of three per cent of eligible capital invested in
6168 cybersecurity businesses, and a minimum of twenty-five per cent of
6169 eligible capital invested in businesses located in municipalities with a
6170 population greater than eighty thousand, with principal business
6171 operations in this state at the time of such determination, except: (A)
6172 Distributions related to the payment of any projected increase in
6173 federal or state taxes, including penalties and interest related to state
6174 and federal income taxes, of the equity owners of the invest CT fund
6175 resulting from the earnings or other tax liability of the invest CT fund

6176 to the extent that the increase is related to the ownership, management
6177 or operation of the invest CT fund; (B) payments of interest and
6178 principal on the debt of the invest CT fund, provided after such
6179 payment, the invest CT fund still has cash and other marketable
6180 securities in an amount that, when added to the cumulative
6181 investments it has made in eligible recipients, equals not less than sixty
6182 per cent of the eligible capital invested in such reinvestment fund; or
6183 (C) payments related to the reasonable costs and expenses of forming,
6184 syndicating, managing and operating the fund, provided the
6185 distribution or payment is not made directly or indirectly to an
6186 insurance company that has invested eligible capital in the invest CT
6187 fund, including: (i) Reasonable and necessary fees paid for professional
6188 services, including legal and accounting services, related to the
6189 formation and operation of the invest CT fund; and (ii) an annual
6190 management fee in an amount that does not exceed two and one-half
6191 per cent of the eligible capital of the invest CT fund. The state shall
6192 receive a share of any distribution, except as set forth in subparagraphs
6193 (A), (B) and (C) of this subdivision and distributions made to return
6194 any equity capital invested in the invest CT fund that is not eligible
6195 capital, in the following percentages: (I) Ten per cent when less than
6196 eighty per cent but more than sixty per cent of the jobs set forth in the
6197 invest CT fund's business plan are created or retained, and (II) twenty
6198 per cent when sixty per cent or less of the jobs set forth in the invest CT
6199 fund's business plan are created or retained.

6200 ~~[(9)]~~ (10) The commissioner shall review each annual report to
6201 ensure compliance with subdivisions (6), (7), ~~[and]~~ (8) and (9) of this
6202 subsection. A material variation ~~[of]~~ from subdivision (6), (7), ~~[or]~~ (8)
6203 or (9) of this subsection is grounds for decertification of the ~~[insurance~~
6204 ~~reinvestment]~~ invest CT fund. If the commissioner determines that an
6205 ~~[insurance reinvestment]~~ invest CT fund is not in compliance with
6206 subdivision (6), (7), ~~[or]~~ (8) or (9) of this subsection or the investment
6207 parameters of its business plan, the commissioner shall notify the
6208 officers of the ~~[insurance reinvestment]~~ invest CT fund, in writing, that

6209 the [insurance reinvestment] invest CT fund may be subject to
6210 decertification after the one hundred twentieth day after the date of
6211 mailing the notice, unless the deficiencies are waived by the
6212 commissioner or are corrected and the [insurance reinvestment] invest
6213 CT fund returns to compliance with subdivisions (6), (7), [and] (8) and
6214 (9) of this subsection.

6215 [(10)] (11) Decertification of an [insurance reinvestment] invest CT
6216 fund shall cause the forfeiture of future credits against the tax imposed
6217 by chapter 207 and section 38a-743 to be claimed with respect to an
6218 [insurance reinvestment] invest CT fund when (A) such decertification
6219 occurs on or before the fourth anniversary of [the fund's allocation
6220 date] an allocation date of June 30, 2015, or earlier, or on or before the
6221 sixth anniversary of an allocation date of September 1, 2015, or later,
6222 and (B) such fund has invested less than sixty per cent of its eligible
6223 capital in eligible businesses by said anniversary. The commissioner
6224 shall send written notice to the last-known address of each taxpayer
6225 whose credit against the tax imposed by chapter 207 is subject to
6226 recapture or forfeiture.

6227 (d) The tax credit allowed by this section shall only be available for
6228 investments (1) in funds that are not open to additional investments or
6229 investors beyond the amount subscribed at the formation of the fund,
6230 or (2) under subsection (c) of this section, in [insurance reinvestment]
6231 invest CT funds that are not open to additional investments or
6232 investors after submission of the [insurance reinvestments] invest CT
6233 fund's application to the commissioner pursuant to subsection (c) of
6234 this section. On and after June 30, 2010, no eligibility certificate shall be
6235 provided under subdivision (6) of subsection (b) of this section for
6236 investments made in an insurance business. On or after July 1, 2011, no
6237 credit shall be allowed under subdivision (2) or (6) of subsection (b) of
6238 this section for an investment of less than one million dollars for which
6239 the commissioner has issued an eligibility certificate. A fund manager
6240 who has received an eligibility certificate but is not yet eligible to
6241 receive a certificate of continued eligibility shall provide

6242 documentation satisfactory to the commissioner not later than June 30,
6243 2011, of its investment of one million dollars or more. Such
6244 documentation shall include, but is not limited to, cancelled checks,
6245 wire transfers, investment agreements or other documentation as the
6246 commissioner may request. On and after July 1, 2011, the
6247 commissioner shall revoke the certificate of eligibility for any
6248 insurance business for which its fund manager failed to provide
6249 sufficient documentation of said investment of not less than one
6250 million dollars. Any credit allowed under subsection (b) or subsection
6251 (g) of this section that has not been claimed prior to January 1, 2010,
6252 may be carried forward pursuant to subsection (i) of this section.

6253 (e) The maximum amount of credit allowed under subsection (c) of
6254 this section shall be [two hundred] three hundred fifty million dollars
6255 in aggregate and forty million dollars per year.

6256 (f) (1) The Commissioner of Revenue Services may treat one or more
6257 corporations that are properly included in a combined corporation
6258 business tax return under section 12-223 as one taxpayer in
6259 determining whether the appropriate requirements under this section
6260 are met. Where corporations are treated as one taxpayer for purposes
6261 of this subsection, then the credit shall be allowed only against the
6262 amount of the combined tax for all corporations properly included in a
6263 combined return that, under the provisions of subdivision (2) of this
6264 subsection, is attributable to the corporations treated as one taxpayer.
6265 (2) The amount of the combined tax for all corporations properly
6266 included in a combined corporation business tax return that is
6267 attributable to the corporations that are treated as one taxpayer under
6268 the provisions of this subsection shall be in the same ratio to such
6269 combined tax that the net income apportioned to this state of each
6270 corporation treated as one taxpayer bears to the net income
6271 apportioned to this state, in the aggregate, of all corporations included
6272 in such combined return. Solely for the purpose of computing such
6273 ratio, any net loss apportioned to this state by a corporation treated as
6274 one taxpayer or by a corporation included in such combined return

6275 shall be disregarded.

6276 (g) Any taxpayer allowed a credit under subsection (b) of this
6277 section may assign such credit to another person, provided such
6278 person may claim such credit only with respect to a calendar year for
6279 which the assigning taxpayer would have been eligible to claim such
6280 credit. The fund manager shall include in the report filed with the
6281 Commissioner of Revenue Services in accordance with subdivision (1)
6282 of subsection (b) of this section information requested by the
6283 commissioner regarding such assignments including the current
6284 holders of credits as of the end of the preceding calendar year. Any
6285 taxpayer allowed a credit under subsection (c) of this section may
6286 transfer such credit to an affiliate of such taxpayer.

6287 (h) No taxpayer shall be eligible for a credit under this section and
6288 either section 12-217e or section 12-217m for the same investment. No
6289 two taxpayers shall be eligible for any tax credit with respect to the
6290 same investment, employee or facility.

6291 (i) Any tax credit not used in the income year for which it was
6292 allowed may be carried forward for the five immediately succeeding
6293 income years until the full credit has been allowed.

6294 (j) The commissioner, with the approval of the Commissioner of
6295 Revenue Services and the Secretary of the Office of Policy and
6296 Management, may adopt regulations in accordance with chapter 54 to
6297 carry out the purposes of this section.

6298 Sec. 172. (NEW) (*Effective October 1, 2015*) (a) As used in this section:

6299 (1) "Ambulatory surgical center" means an entity included within
6300 the definition of said term that is set forth in 42 CFR 416.2 and that is
6301 licensed by the Department of Public Health as an outpatient surgical
6302 facility, and any other ambulatory surgical center that is Medicare
6303 certified;

6304 (2) "Commissioner" means the Commissioner of Revenue Services;
6305 and

6306 (3) "Department" means the Department of Revenue Services.

6307 (b) (1) For each calendar quarter commencing on or after October 1,
6308 2015, there is hereby imposed a tax on each ambulatory surgical center
6309 in this state to be paid each calendar quarter. The tax imposed by this
6310 section shall be at the rate of six per cent of the gross receipts of each
6311 ambulatory surgical center.

6312 (2) Each ambulatory surgical center shall, on or before January 31,
6313 2016, and thereafter on or before the last day of January, April, July
6314 and October of each year, render to the commissioner a return, on
6315 forms prescribed or furnished by the commissioner, reporting the
6316 name and location of such ambulatory surgical center, the entire
6317 amount of gross receipts generated by such ambulatory surgical center
6318 during the calendar quarter ending on the last day of the preceding
6319 month and such other information as the commissioner deems
6320 necessary for the proper administration of this section. The tax
6321 imposed under this section shall be due and payable on the due date of
6322 such return. Each ambulatory surgical center shall be required to file
6323 such return electronically with the department and to make payment
6324 of such tax by electronic funds transfer in the manner provided by
6325 chapter 228g of the general statutes, regardless of whether such
6326 ambulatory surgical center would have otherwise been required to file
6327 such return electronically or to make such tax payment by electronic
6328 funds transfer under the provisions of chapter 228g of the general
6329 statutes.

6330 (c) Whenever the tax imposed under this section is not paid when
6331 due, a penalty of ten per cent of the amount due and unpaid or fifty
6332 dollars, whichever is greater, shall be imposed and interest at the rate
6333 of one per cent per month or fraction thereof shall accrue on such tax
6334 from the due date of such tax until the date of payment.

6335 (d) The provisions of section 12-548, sections 12-550 to 12-554,
6336 inclusive, and section 12-555a of the general statutes shall apply to the
6337 provisions of this section in the same manner and with the same force
6338 and effect as if the language of said sections had been incorporated in
6339 full into this section and had expressly referred to the tax imposed
6340 under this section, except to the extent that any provision is
6341 inconsistent with a provision in this section.

6342 (e) For the fiscal year ending June 30, 2016, and each fiscal year
6343 thereafter, the Comptroller is authorized to record as revenue for each
6344 fiscal year the amount of tax imposed under the provisions of this
6345 section prior to the end of each fiscal year and which tax is received by
6346 the Commissioner of Revenue Services not later than five business
6347 days after the last day of July immediately following the end of each
6348 fiscal year.

6349 Sec. 173. (*Effective from passage*) Not later than June 30, 2016, the
6350 Comptroller may designate up to \$43,100,000 of the resources of the
6351 General Fund for the fiscal year ending June 30, 2016, to be accounted
6352 for as revenue of the General Fund for the fiscal year ending June 30,
6353 2017.

6354 Sec. 174. Subsections (d) and (e) of section 12-391 of the general
6355 statutes are repealed and the following is substituted in lieu thereof
6356 (*Effective from passage and applicable to estates of decedents dying on or after*
6357 *January 1, 2016*):

6358 (d) (1) (A) With respect to the estates of decedents who die on or
6359 after January 1, 2005, but prior to January 1, 2010, a tax is imposed
6360 upon the transfer of the estate of each person who at the time of death
6361 was a resident of this state. The amount of the tax shall be determined
6362 using the schedule in subsection (g) of this section. A credit shall be
6363 allowed against such tax for any taxes paid to this state pursuant to
6364 section 12-642 for Connecticut taxable gifts made on or after January 1,
6365 2005, but prior to January 1, 2010.

6366 (B) With respect to the estates of decedents who die on or after
6367 January 1, 2010, but prior to January 1, 2015, a tax is imposed upon the
6368 transfer of the estate of each person who at the time of death was a
6369 resident of this state. The amount of the tax shall be determined using
6370 the schedule in subsection (g) of this section. A credit shall be allowed
6371 against such tax for any taxes paid to this state pursuant to section 12-
6372 642 for Connecticut taxable gifts made on or after January 1, 2005,
6373 provided such credit shall not exceed the amount of tax imposed by
6374 this section.

6375 (C) With respect to the estates of decedents who die on or after
6376 January 1, 2015, but prior to January 1, 2016, a tax is imposed upon the
6377 transfer of the estate of each person who at the time of death was a
6378 resident of this state. The amount of the tax shall be determined using
6379 the schedule in subsection (g) of this section. A credit shall be allowed
6380 against such tax for (i) any taxes paid to this state pursuant to section
6381 12-642 by the decedent or the decedent's estate for Connecticut taxable
6382 gifts made on or after January 1, 2005, and (ii) any taxes paid by the
6383 decedent's spouse to this state pursuant to section 12-642 for
6384 Connecticut taxable gifts made by the decedent on or after January 1,
6385 2005, that are includable in the gross estate of the decedent, provided
6386 such credit shall not exceed the amount of tax imposed by this section.

6387 (D) With respect to the estates of decedents who die on or after
6388 January 1, 2016, a tax is imposed upon the transfer of the estate of each
6389 person who at the time of death was a resident of this state. The
6390 amount of the tax shall be determined using the schedule in subsection
6391 (g) of this section. A credit shall be allowed against such tax for (i) any
6392 taxes paid to this state pursuant to section 12-642, as amended by this
6393 act, by the decedent or the decedent's estate for Connecticut taxable
6394 gifts made on or after January 1, 2005, and (ii) any taxes paid by the
6395 decedent's spouse to this state pursuant to section 12-642, as amended
6396 by this act, for Connecticut taxable gifts made by the decedent on or
6397 after January 1, 2005, that are includable in the gross estate of the
6398 decedent, provided such credit shall not exceed the amount of tax

6399 imposed by this section. In no event shall the amount of tax payable
6400 under this section exceed twenty million dollars. Such twenty million
6401 dollar limit shall be reduced by the amount of (I) any taxes paid to this
6402 state pursuant to section 12-642, as amended by this act, by the
6403 decedent or the decedent's estate for Connecticut taxable gifts made on
6404 or after January 1, 2016, and (II) any taxes paid by the decedent's
6405 spouse to this state pursuant to section 12-642, as amended by this act,
6406 for Connecticut taxable gifts made by the decedent on or after January
6407 1, 2016, that are includable in the gross estate of the decedent, but in no
6408 event shall the amount be reduced below zero.

6409 (2) If real or tangible personal property of such decedent is located
6410 outside of this state, the amount of tax due under this section shall be
6411 reduced by an amount computed by multiplying the tax otherwise due
6412 pursuant to subdivision (1) of this subsection, without regard to the
6413 credit allowed for any taxes paid to this state pursuant to section 12-
6414 642, by a fraction, (A) the numerator of which is the value of that part
6415 of the decedent's gross estate attributable to real or tangible personal
6416 property located outside of the state, and (B) the denominator of which
6417 is the value of the decedent's gross estate.

6418 (3) For a resident estate, the state shall have the power to levy the
6419 estate tax upon real property situated in this state, tangible personal
6420 property having an actual situs in this state and intangible personal
6421 property included in the gross estate of the decedent, regardless of
6422 where it is located. The state is permitted to calculate the estate tax and
6423 levy said tax to the fullest extent permitted by the Constitution of the
6424 United States.

6425 (e) (1) (A) With respect to the estates of decedents who die on or
6426 after January 1, 2005, but prior to January 1, 2010, a tax is imposed
6427 upon the transfer of the estate of each person who at the time of death
6428 was a nonresident of this state. The amount of such tax shall be
6429 computed by multiplying (i) the amount of tax determined using the
6430 schedule in subsection (g) of this section by (ii) a fraction, the

6431 numerator of which is the value of that part of the decedent's gross
6432 estate over which this state has jurisdiction for estate tax purposes, and
6433 the denominator of which is the value of the decedent's gross estate. A
6434 credit shall be allowed against such tax for any taxes paid to this state
6435 pursuant to section 12-642, for Connecticut taxable gifts made on or
6436 after January 1, 2005, but prior to January 1, 2010.

6437 (B) With respect to the estates of decedents who die on or after
6438 January 1, 2010, but prior to January 1, 2016, a tax is imposed upon the
6439 transfer of the estate of each person who at the time of death was a
6440 nonresident of this state. The amount of such tax shall be computed by
6441 multiplying (i) the amount of tax determined using the schedule in
6442 subsection (g) of this section by (ii) a fraction, the numerator of which
6443 is the value of that part of the decedent's gross estate over which this
6444 state has jurisdiction for estate tax purposes, and the denominator of
6445 which is the value of the decedent's gross estate. A credit shall be
6446 allowed against such tax for any taxes paid to this state pursuant to
6447 section 12-642, for Connecticut taxable gifts made on or after January 1,
6448 2005, provided such credit shall not exceed the amount of tax imposed
6449 by this section.

6450 (C) With respect to the estates of decedents who die on or after
6451 January 1, 2016, a tax is imposed upon the transfer of the estate of each
6452 person who at the time of death was a nonresident of this state. The
6453 amount of such tax shall be computed by multiplying (i) the amount of
6454 tax determined using the schedule in subsection (g) of this section by
6455 (ii) a fraction, the numerator of which is the value of that part of the
6456 decedent's gross estate over which this state has jurisdiction for estate
6457 tax purposes, and the denominator of which is the value of the
6458 decedent's gross estate. A credit shall be allowed against such tax for
6459 any taxes paid to this state pursuant to section 12-642, as amended by
6460 this act, for Connecticut taxable gifts made on or after January 1, 2005,
6461 provided such credit shall not exceed the amount of tax imposed by
6462 this section. In no event shall the amount of tax payable under this
6463 section exceed twenty million dollars. Such twenty million dollar limit

6464 shall be reduced by the amount of (I) any taxes paid to this state
6465 pursuant to section 12-642, as amended by this act, by the decedent or
6466 the decedent's estate for Connecticut taxable gifts made on or after
6467 January 1, 2016, and (II) any taxes paid by the decedent's spouse to this
6468 state pursuant to section 12-642, as amended by this act, for
6469 Connecticut taxable gifts made by the decedent on or after January 1,
6470 2016, that are includable in the gross estate of the decedent, but in no
6471 event shall the amount be reduced below zero.

6472 (2) For a nonresident estate, the state shall have the power to levy
6473 the estate tax upon all real property situated in this state and tangible
6474 personal property having an actual situs in this state. The state is
6475 permitted to calculate the estate tax and levy said tax to the fullest
6476 extent permitted by the Constitution of the United States.

6477 Sec. 175. Section 12-642 of the general statutes is amended by adding
6478 subsection (c) as follows (*Effective from passage and applicable to gifts*
6479 *made during calendar years commencing on or after January 1, 2015*):

6480 (NEW) (c) With respect to Connecticut taxable gifts, as defined in
6481 section 12-643, made by a donor during a calendar year commencing
6482 on or after January 1, 2016, the aggregate amount of tax imposed by
6483 section 12-640 for all calendar years commencing on or after January 1,
6484 2016, shall not exceed twenty million dollars.

6485 Sec. 176. Section 12-296 of the general statutes is repealed and the
6486 following is substituted in lieu thereof (*Effective October 1, 2015, and*
6487 *applicable to sales occurring on or after said date*):

6488 A tax is imposed on all cigarettes held in this state by any person for
6489 sale, said tax to be at the rate of one hundred [seventy] eighty-two and
6490 one-half mills for each cigarette and the payment thereof shall be for
6491 the account of the purchaser or consumer of such cigarettes and shall
6492 be evidenced by the affixing of stamps to the packages containing the
6493 cigarettes as provided in this chapter.

6494 Sec. 177. Section 12-316 of the general statutes is repealed and the
6495 following is substituted in lieu thereof (*Effective October 1, 2015, and*
6496 *applicable to sales occurring on or after said date*):

6497 A tax is hereby imposed at the rate of one hundred [seventy] eighty-
6498 two and one-half mills for each cigarette upon the storage or use
6499 within this state of any unstamped cigarettes in the possession of any
6500 person other than a licensed distributor or dealer, or a carrier for
6501 transit from without this state to a licensed distributor or dealer within
6502 this state. Any person, including distributors, dealers, carriers,
6503 warehousemen and consumers, last having possession of unstamped
6504 cigarettes in this state shall be liable for the tax on such cigarettes if
6505 such cigarettes are unaccounted for in transit, storage or otherwise,
6506 and in such event a presumption shall exist for the purpose of taxation
6507 that such cigarettes were used and consumed in Connecticut.

6508 Sec. 178. (*Effective from passage*) (a) An excise tax is hereby imposed
6509 upon each distributor and each dealer, as each is defined in section 12-
6510 285 of the general statutes and licensed pursuant to chapter 214 of the
6511 general statutes, in the amount of twelve and one-half mills per
6512 cigarette, as defined in section 12-285 of the general statutes, in such
6513 distributor's or such dealer's inventory as of the close of business on (1)
6514 September 30, 2015, or, if the business closes after eleven fifty-nine
6515 o'clock p.m. on such date, at eleven fifty-nine o'clock p.m. on such
6516 date, and (2) June 30, 2016, or, if the business closes after eleven fifty-
6517 nine o'clock p.m. on such date, at eleven fifty-nine o'clock p.m. on such
6518 date.

6519 (b) Each such licensed distributor or dealer shall, not later than
6520 forty-five days after the applicable date specified in subdivision (1) or
6521 (2) of subsection (a) of this section, file with the Commissioner of
6522 Revenue Services, on forms prescribed by said commissioner, a report
6523 that shows the number of cigarettes in inventory as of the close of
6524 business on September 30, 2015, or June 30, 2016, as applicable, or, if
6525 the business closes after eleven fifty-nine o'clock p.m. on such date, at

6526 eleven fifty-nine o'clock p.m. on such date, upon which inventory the
6527 tax under subsection (a) of this section shall be imposed. The tax shall
6528 be due and payable on the due date of such report. If any distributor or
6529 dealer required to file a report pursuant to this section fails to file such
6530 report on or before such forty-fifth day, the commissioner shall make
6531 an estimate of the number of cigarettes in such distributor's or dealer's
6532 inventory as of the close of business on the applicable date specified in
6533 subdivision (1) or (2) of subsection (a) of this section, based upon any
6534 information that is in the commissioner's possession or that may come
6535 into the commissioner's possession. The provisions of chapter 214 of
6536 the general statutes pertaining to failure to file returns, examination of
6537 returns by the commissioner, the issuance of deficiency assessments or
6538 assessments where no return has been filed, the collection of tax, the
6539 imposition of penalties and the accrual of interest shall apply to the
6540 distributors and dealers required to pay the tax imposed under this
6541 section. Failure of any distributor or dealer to file such report when
6542 due shall be sufficient reason to revoke such distributor's or dealer's
6543 license under the provisions of said chapter 214 and to revoke any
6544 other state license or permit issued by the Department of Revenue
6545 Services and held by such distributor or dealer. If, in the discretion of
6546 the commissioner, the enforcement of this section would otherwise be
6547 adversely affected, the commissioner shall not renew the dealer's
6548 license of any dealer who fails to file such report, or the distributor's
6549 license of any distributor who fails to file such report, until such report
6550 is filed.

6551 Sec. 179. Section 12-296 of the general statutes, as amended by
6552 section 176 of this act, is repealed and the following is substituted in
6553 lieu thereof (*Effective July 1, 2016, and applicable to sales occurring on or*
6554 *after said date*):

6555 A tax is imposed on all cigarettes held in this state by any person for
6556 sale, said tax to be at the rate of one hundred [eighty-two and one-half]
6557 ninety-five mills for each cigarette and the payment thereof shall be for
6558 the account of the purchaser or consumer of such cigarettes and shall

6559 be evidenced by the affixing of stamps to the packages containing the
6560 cigarettes as provided in this chapter.

6561 Sec. 180. Section 12-316 of the general statutes, as amended by
6562 section 177 of this act, is repealed and the following is substituted in
6563 lieu thereof (*Effective July 1, 2016, and applicable to sales occurring on or*
6564 *after said date*):

6565 A tax is hereby imposed at the rate of one hundred [eighty-two and
6566 one-half] ninety-five mills for each cigarette upon the storage or use
6567 within this state of any unstamped cigarettes in the possession of any
6568 person other than a licensed distributor or dealer, or a carrier for
6569 transit from without this state to a licensed distributor or dealer within
6570 this state. Any person, including distributors, dealers, carriers,
6571 warehousemen and consumers, last having possession of unstamped
6572 cigarettes in this state shall be liable for the tax on such cigarettes if
6573 such cigarettes are unaccounted for in transit, storage or otherwise,
6574 and in such event a presumption shall exist for the purpose of taxation
6575 that such cigarettes were used and consumed in Connecticut.

6576 Sec. 181. (*Effective from passage*) The sum of \$7,000,000 shall be
6577 transferred from the State Banking Fund, established under section
6578 36a-65 of the general statutes, and credited to the resources of the
6579 General fund for the fiscal year ending June 30, 2016.

6580 Sec. 182. (*Effective from passage*) The sum of \$7,000,000 shall be
6581 transferred from the State Banking Fund, established under section
6582 36a-65 of the general statutes, and credited to the resources of the
6583 General fund for the fiscal year ending June 30, 2017.

6584 Sec. 183. (NEW) (*Effective July 1, 2016*) (a) For purposes of this
6585 section:

6586 (1) "College and hospital property" means all real property
6587 described in subsection (a) of section 12-20a of the general statutes, as
6588 amended by this act;

6589 (2) "District" means any district, as defined in section 7-324, of the
6590 general statutes;

6591 (3) "Qualified college and hospital property" means college and
6592 hospital property described in subparagraph (B) of subdivision (2) of
6593 subsection (b) of this section;

6594 (4) "Qualified state, municipal or tribal property" means state,
6595 municipal or tribal property described in subparagraphs (A) to (G),
6596 inclusive, of subdivision (1) of subsection (b) of this section;

6597 (5) "Municipality" means any town, city, borough, consolidated
6598 town and city and consolidated town and borough;

6599 (6) "Select college and hospital property" means college and hospital
6600 property described in subparagraph (A) of subdivision (2) of
6601 subsection (b) of this section;

6602 (7) "Select payment in lieu of taxes account" means the account
6603 established pursuant to section 184 of this act.

6604 (8) "Select state property" means state property described in
6605 subparagraph (H) of subdivision (1) of subsection (b) of this section;

6606 (9) "State, municipal or tribal property" means all real property
6607 described in subsection (a) of section 12-19a of the general statutes, as
6608 amended by this act;

6609 (10) "Tier one districts or municipalities" means the ten districts or
6610 municipalities with the highest percentage of tax exempt property on
6611 the list of municipalities prepared by the Secretary of the Office of
6612 Policy and Management pursuant to subsection (c) of this section and
6613 having a mill rate of twenty-five mills or more;

6614 (11) "Tier two districts or municipalities" means the next twenty-five
6615 districts or municipalities after tier one districts or municipalities with
6616 the highest percentage of tax exempt property on the list of

6617 municipalities prepared by the Secretary of the Office of Policy and
6618 Management pursuant to subsection (c) of this section and having a
6619 mill rate of twenty-five mills or more;

6620 (12) "Tier three districts or municipalities" means all districts and
6621 municipalities not included in tier one districts or municipalities or tier
6622 two districts or municipalities;

6623 (13) "Tier one municipalities" means the ten municipalities with the
6624 highest percentage of tax exempt property on the list of municipalities
6625 prepared by the Secretary of the Office of Policy and Management
6626 pursuant to subsection (c) of this section and having a mill rate of
6627 twenty-five mills or more;

6628 (14) "Tier two municipalities" means the next twenty-five
6629 municipalities after tier one municipalities with the highest percentage
6630 of tax exempt property on the list of municipalities prepared by the
6631 Secretary of the Office of Policy and Management pursuant to
6632 subsection (c) of this section and having a mill rate of twenty-five mills
6633 or more; and

6634 (15) "Tier three municipalities" means all municipalities not
6635 included in tier one municipalities or tier two municipalities.

6636 (b) Notwithstanding the provisions of sections 12-19a and 12-20a of
6637 the general statutes, as amended by this act, all funds appropriated for
6638 state grants in lieu of taxes shall be payable to municipalities and
6639 districts pursuant to the provisions of this section. On or before
6640 January first, annually, the Secretary of the Office of Policy and
6641 Management shall determine the amount due, as a state grant in lieu of
6642 taxes, to each municipality and district in this state wherein college
6643 and hospital property is located and to each municipality in this state
6644 wherein state, municipal or tribal property, except that which was
6645 acquired and used for highways and bridges, but not excepting
6646 property acquired and used for highway administration or
6647 maintenance purposes, is located.

6648 (1) The grant payable to any municipality for state, municipal or
6649 tribal property under the provisions of this section in the fiscal year
6650 ending June 30, 2017, and each fiscal year thereafter shall be equal to
6651 the total of:

6652 (A) One hundred per cent of the property taxes that would have
6653 been paid with respect to any facility designated by the Commissioner
6654 of Correction, on or before August first of each year, to be a
6655 correctional facility administered under the auspices of the
6656 Department of Correction or a juvenile detention center under
6657 direction of the Department of Children and Families that was used for
6658 incarcerative purposes during the preceding fiscal year. If a list
6659 containing the name and location of such designated facilities and
6660 information concerning their use for purposes of incarceration during
6661 the preceding fiscal year is not available from the Secretary of the State
6662 on August first of any year, the Commissioner of Correction shall, on
6663 said date, certify to the Secretary of the Office of Policy and
6664 Management a list containing such information;

6665 (B) One hundred per cent of the property taxes that would have
6666 been paid with respect to that portion of the John Dempsey Hospital
6667 located at The University of Connecticut Health Center in Farmington
6668 that is used as a permanent medical ward for prisoners under the
6669 custody of the Department of Correction. Nothing in this section shall
6670 be construed as designating any portion of The University of
6671 Connecticut Health Center John Dempsey Hospital as a correctional
6672 facility;

6673 (C) One hundred per cent of the property taxes that would have
6674 been paid on any land designated within the 1983 Settlement
6675 boundary and taken into trust by the federal government for the
6676 Mashantucket Pequot Tribal Nation on or after June 8, 1999;

6677 (D) Subject to the provisions of subsection (c) of section 12-19a of the
6678 general statutes, as amended by this act, sixty-five per cent of the

6679 property taxes that would have been paid with respect to the buildings
6680 and grounds comprising Connecticut Valley Hospital in Middletown;

6681 (E) With respect to any municipality in which more than fifty per
6682 cent of the property is state-owned real property, one hundred per cent
6683 of the property taxes that would have been paid with respect to such
6684 state-owned property;

6685 (F) Forty-five per cent of the property taxes that would have been
6686 paid with respect to all municipally owned airports; except for the
6687 exemption applicable to such property, on the assessment list in such
6688 municipality for the assessment date two years prior to the
6689 commencement of the state fiscal year in which such grant is payable.
6690 The grant provided pursuant to this section for any municipally
6691 owned airport shall be paid to any municipality in which the airport is
6692 located, except that the grant applicable to Sikorsky Airport shall be
6693 paid one-half to the town of Stratford and one-half to the city of
6694 Bridgeport;

6695 (G) Forty-five per cent of the property taxes that would have been
6696 paid with respect to any land designated within the 1983 Settlement
6697 boundary and taken into trust by the federal government for the
6698 Mashantucket Pequot Tribal Nation prior to June 8, 1999, or taken into
6699 trust by the federal government for the Mohegan Tribe of Indians of
6700 Connecticut, provided the real property subject to this subparagraph
6701 shall be the land only, and shall not include the assessed value of any
6702 structures, buildings or other improvements on such land; and

6703 (H) Forty-five per cent of the property taxes that would have been
6704 paid with respect to all other state-owned real property.

6705 (2) (A) The grant payable to any municipality or district for college
6706 and hospital property under the provisions of this section in the fiscal
6707 year ending June 30, 2017, and each fiscal year thereafter shall be equal
6708 to the total of seventy-seven per cent of the property taxes that, except
6709 for any exemption applicable to any institution of higher education or

6710 general hospital facility under the provisions of section 12-81 of the
6711 general statutes, would have been paid with respect to college and
6712 hospital property on the assessment list in such municipality or district
6713 for the assessment date two years prior to the commencement of the
6714 state fiscal year in which such grant is payable; and

6715 (B) Notwithstanding the provisions of subparagraph (A) of this
6716 subdivision, the grant payable to any municipality or district with
6717 respect to a campus of the United States Department of Veterans
6718 Affairs Connecticut Healthcare Systems shall be one hundred per cent.

6719 (c) The Secretary of the Office of Policy and Management shall list
6720 municipalities, boroughs and districts based on the percentage of real
6721 property on the 2012 grand list of each municipality that is exempt
6722 from property tax under any provision of the general statutes other
6723 than that property described in subparagraph (A) of subdivision (1) of
6724 subsection (b) of this section. Boroughs and districts shall have the
6725 same ranking as the town, city, consolidated town and city or
6726 consolidated town and borough in which such borough or district is
6727 located.

6728 (d) For the fiscal year ending June 30, 2017, in the event that the total
6729 of grants payable to each municipality and district in accordance with
6730 the provisions of subsection (b) of this section exceeds the amount
6731 appropriated for the purposes of said subsection (b) for said fiscal year:
6732 (1) The amount of the grant payable to each municipality for state,
6733 municipal or tribal property and to each municipality or district for
6734 college and hospital property shall be reduced proportionately,
6735 provided the percentage of the property taxes payable to a
6736 municipality or district with respect to such property shall not be
6737 lower than the percentage paid to the municipality or district for such
6738 property for the fiscal year ending June 30, 2015; and (2) each
6739 municipality and district shall receive an additional payment in lieu of
6740 taxes grant payable from the select payment in lieu of taxes account.
6741 The total amount of the grant payment is as follows:

T1	Municipality/Other	FY 17 Select Payment
T2	Taxing District	in Lieu of Taxes Account
T3	Ansonia	20,543
T4	Bridgeport	3,236,058
T5	Chaplin	11,177
T6	Danbury	620,540
T7	Deep River	1,961
T8	Derby	138,841
T9	East Granby	9,904
T10	East Hartford	214,997
T11	Hamden	620,903
T12	Hartford	12,422,113
T13	Killingly	46,615
T14	Ledyard	3,012
T15	Litchfield	13,907
T16	Mansfield	2,630,447
T17	Meriden	259,564
T18	Middletown	727,324
T19	Montville	26,217
T20	New Britain	2,085,537
T21	New Haven	15,246,372
T22	New London	1,356,780
T23	Newington	176,884
T24	North Canaan	4,393
T25	Norwich	259,862
T26	Plainfield	16,116
T27	Simsbury	21,671
T28	Stafford	43,057
T29	Stamford	552,292
T30	Suffield	53,767
T31	Wallingford	61,586
T32	Waterbury	3,284,145
T33	West Hartford	211,483
T34	West Haven	339,563
T35	Windham	1,248,096
T36	Windsor	9,660
T37	Windsor Locks	32,533
T38	Borough of Danielson (Killingly)	2,232
T39	Borough of Litchfield	143
T40	Middletown: South Fire District	1,172
T41	Plainfield - Plainfield Fire District	309

T42	West Haven First Center (D1)	1,187
T43	West Haven: Allingtown FD (D3)	53,053
T44	West Haven: West Shore FD (D2)	35,065

6742 (e) (1) For the fiscal year ending June 30, 2018, and each fiscal year
6743 thereafter, in the event that the total of grants payable to each
6744 municipality and district in accordance with the provisions of
6745 subsection (b) of this section exceeds the amount appropriated for the
6746 purposes of said subsection (b) for said fiscal years:

6747 (A) The amount of the grant payable to each municipality for
6748 qualified state, municipal or tribal property and to each municipality
6749 or district for qualified college and hospital property shall be reduced
6750 proportionately, provided the percentage of the property taxes payable
6751 to a municipality or district with respect to such property shall not be
6752 lower than the percentage paid to the municipality or district for such
6753 property for the fiscal year ending June 30, 2015;

6754 (B) The amount of the grant payable to each municipality or district
6755 for select college and hospital property shall be reduced as follows: (i)
6756 Tier one districts or municipalities shall each receive a grant in lieu of
6757 taxes equal to forty-two per cent of the property taxes that would have
6758 been paid to such municipality or district on select college and hospital
6759 property; (ii) tier two districts or municipalities shall each receive a
6760 grant in lieu of taxes equal to thirty-seven per cent of the property
6761 taxes that would have been paid to such municipality or district on
6762 select college and hospital property; and (iii) tier three districts or
6763 municipalities shall each receive a grant in lieu of taxes equal to thirty-
6764 two per cent of the property taxes that would have been paid to such
6765 municipality or district on select college and hospital property. Grants
6766 in excess of thirty-two per cent of the property taxes that would have
6767 been paid to tier one districts or municipalities and to tier two districts
6768 or municipalities on select college and hospital property shall be
6769 payable from the select payment in lieu of taxes account; and

6770 (C) The amount of the grant payable to each municipality for select
6771 state property shall be reduced as follows: (i) Tier one municipalities
6772 shall each receive a grant in lieu of taxes equal to thirty-two per cent of
6773 the property taxes that would have been paid to such municipality for
6774 select state property; (ii) tier two municipalities shall each receive a
6775 grant in lieu of taxes equal to twenty-eight per cent of the property
6776 taxes that would have been paid to such municipality for select state
6777 property; and (iii) tier three municipalities shall each receive a grant in
6778 lieu of taxes equal to twenty-four per cent of the property taxes that
6779 would have been paid to such municipality for select state property.
6780 Grants in excess of twenty-four per cent of the property taxes that
6781 would have been paid to tier one municipalities and to tier two
6782 municipalities on select state property shall be payable from the select
6783 payment in lieu of taxes account.

6784 (2) In the event that the total of grants payable to each municipality
6785 and district in accordance with the provisions of subsection (b) of this
6786 section and subdivision (1) of this subsection exceeds the amount
6787 appropriated for the purposes of said subsection and the amount
6788 available in the select payment in lieu of taxes account in any fiscal
6789 year, the amount of the grant payable to each municipality for state,
6790 municipal or tribal property and to each municipality or district for
6791 college and hospital property shall be reduced proportionately,
6792 provided (A) the grant payable to tier one districts or municipalities
6793 for select college and hospital property shall be ten percentage points
6794 more than the grant payable to tier three districts or municipalities for
6795 such property, (B) the grant payable to tier two districts or
6796 municipalities for select college and hospital property shall be five
6797 percentage points more than the grant payable to tier three districts or
6798 municipalities for such property, (C) the grant payable to tier one
6799 municipalities for select state property shall be eight percentage points
6800 more than the grant payable to tier three municipalities for such
6801 property, and (D) the grant payable to tier two municipalities for select
6802 state property shall be four percentage points more than the grant

6803 payable to tier three municipalities for such property. Grants to tier
6804 one municipalities or districts and grants to tier two municipalities or
6805 districts in excess of grants paid to tier three municipalities or districts
6806 that would have been paid on select college and hospital property shall
6807 be payable from the select payment in lieu of taxes account. Grants to
6808 tier one municipalities and grants to tier two municipalities in excess
6809 of grants paid to tier three municipalities that would have been paid
6810 on select state property shall be payable from the select payment in
6811 lieu of taxes account.

6812 (f) Notwithstanding the provisions of subsections (a) to (d),
6813 inclusive, of this section, for any municipality receiving payments
6814 under section 15-120ss of the general statutes, property located in such
6815 municipality at Bradley International Airport shall not be included in
6816 the calculation of any state grant in lieu of taxes pursuant to this
6817 section.

6818 (g) For purposes of this section, any real property which is owned
6819 by the John Dempsey Hospital Finance Corporation established
6820 pursuant to the provisions of sections 10a-250 to 10a-263, inclusive, of
6821 the general statutes or by one or more subsidiary corporations
6822 established pursuant to subdivision (13) of section 10a-254 of the
6823 general statutes and which is free from taxation pursuant to the
6824 provisions of section 10a-259 of the general statutes shall be deemed to
6825 be state-owned real property.

6826 (h) The Office of Policy and Management shall report, in accordance
6827 with the provisions of section 11-4a of the general statutes, to the joint
6828 standing committee of the General Assembly having cognizance of
6829 matters relating to finance, revenue and bonding, on or before July 1,
6830 2017, and on or before July first annually thereafter until July 1, 2020,
6831 with regard to the grants distributed in accordance with this section,
6832 and shall include in such reports any recommendations for changes in
6833 the grants.

6834 Sec. 184. (NEW) (*Effective July 1, 2016*) There is established an
6835 account to be known as the "select payment in lieu of taxes account"
6836 which shall be a separate, nonlapsing account within the General
6837 Fund. The account shall contain any moneys required by law to be
6838 deposited in the account. Moneys in the account shall be expended by
6839 the Office of Policy and Management for the purposes of making select
6840 grants to municipalities and districts for payments in lieu of taxes as
6841 provided for in subsection (d) of this section, subparagraphs (B) and
6842 (C) of subdivision (1) of subsection (e) of section 183 of this act, and
6843 subdivision (2) of subsection (e) of section 183 of this act.

6844 Sec. 185. Subsection (a) of section 12-19a of the general statutes is
6845 repealed and the following is substituted in lieu thereof (*Effective July*
6846 *1, 2015*):

6847 (a) [On] Until the fiscal year commencing July 1, 2016, on or before
6848 January first, annually, the Secretary of the Office of Policy and
6849 Management shall determine the amount due, as a state grant in lieu of
6850 taxes, to each town in this state wherein state-owned real property,
6851 reservation land held in trust by the state for an Indian tribe or a
6852 municipally owned airport, except that which was acquired and used
6853 for highways and bridges, but not excepting property acquired and
6854 used for highway administration or maintenance purposes, is located.
6855 The grant payable to any town under the provisions of this section in
6856 the state fiscal year commencing July 1, 1999, and each fiscal year
6857 thereafter, shall be equal to the total of (1) (A) one hundred per cent of
6858 the property taxes which would have been paid with respect to any
6859 facility designated by the Commissioner of Correction, on or before
6860 August first of each year, to be a correctional facility administered
6861 under the auspices of the Department of Correction or a juvenile
6862 detention center under direction of the Department of Children and
6863 Families that was used for incarcerative purposes during the preceding
6864 fiscal year. If a list containing the name and location of such
6865 designated facilities and information concerning their use for purposes
6866 of incarceration during the preceding fiscal year is not available from

6867 the Secretary of the State on the first day of August of any year, said
6868 commissioner shall, on said first day of August, certify to the Secretary
6869 of the Office of Policy and Management a list containing such
6870 information, (B) one hundred per cent of the property taxes which
6871 would have been paid with respect to that portion of the John
6872 Dempsey Hospital located at The University of Connecticut Health
6873 Center in Farmington that is used as a permanent medical ward for
6874 prisoners under the custody of the Department of Correction. Nothing
6875 in this section shall be construed as designating any portion of The
6876 University of Connecticut Health Center John Dempsey Hospital as a
6877 correctional facility, and (C) in the state fiscal year commencing July 1,
6878 2001, and each fiscal year thereafter, one hundred per cent of the
6879 property taxes which would have been paid on any land designated
6880 within the 1983 Settlement boundary and taken into trust by the
6881 federal government for the Mashantucket Pequot Tribal Nation on or
6882 after June 8, 1999, (2) subject to the provisions of subsection (c) of this
6883 section, sixty-five per cent of the property taxes which would have
6884 been paid with respect to the buildings and grounds comprising
6885 Connecticut Valley Hospital in Middletown. Such grant shall
6886 commence with the fiscal year beginning July 1, 2000, and continuing
6887 each year thereafter, (3) notwithstanding the provisions of subsections
6888 (b) and (c) of this section, with respect to any town in which more than
6889 fifty per cent of the property is state-owned real property, one hundred
6890 per cent of the property taxes which would have been paid with
6891 respect to such state-owned property. Such grant shall commence with
6892 the fiscal year beginning July 1, 1997, and continuing each year
6893 thereafter, (4) subject to the provisions of subsection (c) of this section,
6894 forty-five per cent of the property taxes which would have been paid
6895 with respect to all other state-owned real property, (5) forty-five per
6896 cent of the property taxes which would have been paid with respect to
6897 all municipally owned airports; except for the exemption applicable to
6898 such property, on the assessment list in such town for the assessment
6899 date two years prior to the commencement of the state fiscal year in
6900 which such grant is payable. The grant provided pursuant to this

6901 section for any municipally owned airport shall be paid to any
6902 municipality in which the airport is located, except that the grant
6903 applicable to Sikorsky Airport shall be paid half to the town of
6904 Stratford and half to the city of Bridgeport, and (6) forty-five per cent
6905 of the property taxes which would have been paid with respect to any
6906 land designated within the 1983 Settlement boundary and taken into
6907 trust by the federal government for the Mashantucket Pequot Tribal
6908 Nation prior to June 8, 1999, or taken into trust by the federal
6909 government for the Mohegan Tribe of Indians of Connecticut,
6910 provided (A) the real property subject to this subdivision shall be the
6911 land only, and shall not include the assessed value of any structures,
6912 buildings or other improvements on such land, and (B) said forty-five
6913 per cent grant shall be phased in as follows: (i) In the fiscal year
6914 commencing July 1, 2012, an amount equal to ten per cent of said forty-
6915 five per cent grant, (ii) in the fiscal year commencing July 1, 2013,
6916 thirty-five per cent of said forty-five per cent grant, (iii) in the fiscal
6917 year commencing July 1, 2014, sixty per cent of said forty-five per cent
6918 grant, (iv) in the fiscal year commencing July 1, 2015, eighty-five per
6919 cent of said forty-five per cent grant, and (v) in the fiscal year
6920 commencing July 1, 2016, one hundred per cent of said forty-five per
6921 cent grant.

6922 Sec. 186. Subsection (a) of section 12-20a of the general statutes is
6923 repealed and the following is substituted in lieu thereof (*Effective July*
6924 *1, 2015*):

6925 (a) [On] Until the fiscal year commencing July 1, 2016, on or before
6926 January first, annually, the Secretary of the Office of Policy and
6927 Management shall determine the amount due to each municipality in
6928 the state, in accordance with this section, as a state grant in lieu of
6929 taxes with respect to real property owned by any private nonprofit
6930 institution of higher learning or any nonprofit general hospital facility
6931 or freestanding chronic disease hospital or an urgent care facility that
6932 operates for at least twelve hours a day and that had been the location
6933 of a nonprofit general hospital for at least a portion of calendar year

6934 1996 to receive payments in lieu of taxes for such property, exclusive of
6935 any such facility operated by the federal government, except a campus
6936 of the United States Department of Veterans Affairs Connecticut
6937 Healthcare Systems, or the state of Connecticut or any subdivision
6938 thereof. As used in this section, "private nonprofit institution of higher
6939 learning" means any such institution, as defined in subsection (a) of
6940 section 10a-34, or any independent institution of higher education, as
6941 defined in subsection (a) of section 10a-173, that is engaged primarily
6942 in education beyond the high school level, and offers courses of
6943 instruction for which college or university-level credit may be given or
6944 may be received by transfer, the property of which is exempt from
6945 property tax under any of the subdivisions of section 12-81; "nonprofit
6946 general hospital facility" means any such facility that is used primarily
6947 for the purpose of general medical care and treatment, exclusive of any
6948 hospital facility used primarily for the care and treatment of special
6949 types of disease or physical or mental conditions; and "freestanding
6950 chronic disease hospital" means a facility that provides for the care and
6951 treatment of chronic diseases, excluding any such facility having an
6952 ownership affiliation with and operated in the same location as a
6953 chronic and convalescent nursing home.

6954 Sec. 187. Section 12-19b of the general statutes is repealed and the
6955 following is substituted in lieu thereof (*Effective July 1, 2016*):

6956 (a) Not later than April first in any assessment year, any town or
6957 borough to which a grant is payable under the provisions of section 12-
6958 19a, as amended by this act, or section 183 of this act, shall provide the
6959 Secretary of the Office of Policy and Management with the assessed
6960 valuation of the real property eligible therefor as of the first day of
6961 October immediately preceding, adjusted in accordance with any
6962 gradual increase in or deferment of assessed values of real property
6963 implemented in accordance with section 12-62c, which is required for
6964 computation of such grant. Any town which neglects to transmit to the
6965 secretary the assessed valuation as required by this section shall forfeit
6966 two hundred fifty dollars to the state, provided the secretary may

6967 waive such forfeiture in accordance with procedures and standards
6968 adopted by regulation in accordance with chapter 54. Said secretary
6969 may on or before the first day of August of the state fiscal year in
6970 which such grant is payable, reevaluate any such property when, in
6971 the secretary's judgment, the valuation is inaccurate and shall notify
6972 such town of such reevaluation by certified or registered mail. Any
6973 town or borough aggrieved by the action of the secretary under the
6974 provisions of this section may, not later than ten business days
6975 following receipt of such notice, appeal to the secretary for a hearing
6976 concerning such reevaluation. Such appeal shall be in writing and shall
6977 include a statement as to the reasons for such appeal. The secretary
6978 shall, not later than ten business days following receipt of such appeal,
6979 grant or deny such hearing by notification in writing, including in the
6980 event of a denial, a statement as to the reasons for such denial. Such
6981 notification shall be sent by certified or registered mail. If any town or
6982 borough is aggrieved by the action of the secretary following such
6983 hearing or in denying any such hearing, the town or borough may not
6984 later than ten business days after receiving such notice, appeal to the
6985 superior court for the judicial district wherein such town is located.
6986 Any such appeal shall be privileged.

6987 (b) Notwithstanding the provisions of section [12-19a] 183 of this act
6988 or subsection (a) of this section, there shall be an amount due the
6989 municipality of Voluntown, on or before the thirtieth day of
6990 September, annually, with respect to any state-owned forest, of an
6991 additional sixty thousand dollars, which amount shall be paid from the
6992 annual appropriation, from the General Fund, for reimbursement to
6993 towns for loss of taxes on private tax-exempt property.

6994 Sec. 188. Section 12-19c of the general statutes is repealed and the
6995 following is substituted in lieu thereof (*Effective July 1, 2016*):

6996 The Secretary of the Office of Policy and Management shall, not
6997 later than September fifteenth, certify to the Comptroller the amount
6998 due each town or borough under the provisions of section [12-19a] 183

6999 of this act, or under any recomputation occurring prior to said
7000 September fifteenth which may be effected as the result of the
7001 provisions of section 12-19b, as amended by this act, and the
7002 Comptroller shall draw an order on the Treasurer on or before the fifth
7003 business day following September fifteenth and the Treasurer shall
7004 pay the amount thereof to such town on or before the thirtieth day of
7005 September following. If any recomputation is effected as the result of
7006 the provisions of section 12-19b, as amended by this act, on or after the
7007 August first following the date on which the town has provided the
7008 assessed valuation in question, any adjustments to the amount due to
7009 any town for the period for which such adjustments were made shall
7010 be made in the next payment the Treasurer shall make to such town
7011 pursuant to this section.

7012 Sec. 189. Section 12-20b of the general statutes is repealed and the
7013 following is substituted in lieu thereof (*Effective July 1, 2016*):

7014 (a) Not later than April first in each year, any municipality to which
7015 a grant is payable under the provisions of section 12-20a, as amended
7016 by this act, or section 183 of this act, shall provide the Secretary of the
7017 Office of Policy and Management with the assessed valuation of the
7018 tax-exempt real property as of the immediately preceding October
7019 first, adjusted in accordance with any gradual increase in or deferment
7020 of assessed values of real property implemented in accordance with
7021 section 12-62c, which is required for computation of such grant. Any
7022 municipality which neglects to transmit to the Secretary of the Office of
7023 Policy and Management the assessed valuation as required by this
7024 section shall forfeit two hundred fifty dollars to the state, provided the
7025 secretary may waive such forfeiture in accordance with procedures
7026 and standards adopted by regulation in accordance with chapter 54.
7027 Said secretary may, on or before the first day of August of the state
7028 fiscal year in which such grant is payable, reevaluate any such
7029 property when, in his or her judgment, the valuation is inaccurate and
7030 shall notify such municipality of such reevaluation. Any municipality
7031 aggrieved by the action of said secretary under the provisions of this

7032 section may, not later than ten business days following receipt of such
7033 notice, appeal to the secretary for a hearing concerning such
7034 reevaluation, provided such appeal shall be in writing and shall
7035 include a statement as to the reasons for such appeal. The secretary
7036 shall, not later than ten business days following receipt of such appeal,
7037 grant or deny such hearing by notification in writing, including in the
7038 event of a denial, a statement as to the reasons for such denial. If any
7039 municipality is aggrieved by the action of the secretary following such
7040 hearing or in denying any such hearing, the municipality may not later
7041 than two weeks after such notice, appeal to the superior court for the
7042 judicial district in which the municipality is located. Any such appeal
7043 shall be privileged. Said secretary shall certify to the Comptroller the
7044 amount due each municipality under the provisions of section [12-20a]
7045 183 of this act, or under any recomputation occurring prior to
7046 September fifteenth which may be effected as the result of the
7047 provisions of this section, and the Comptroller shall draw his or her
7048 order on the Treasurer on or before the fifth business day following
7049 September fifteenth and the Treasurer shall pay the amount thereof to
7050 such municipality on or before the thirtieth day of September
7051 following. If any recomputation is effected as the result of the
7052 provisions of this section on or after the January first following the
7053 date on which the municipality has provided the assessed valuation in
7054 question, any adjustments to the amount due to any municipality for
7055 the period for which such adjustments were made shall be made in the
7056 next payment the Treasurer shall make to such municipality pursuant
7057 to this section.

7058 (b) Notwithstanding the provisions of section [12-20a] 183 of this act
7059 or subsection (a) of this section, the amount due the municipality of
7060 Branford, on or before the thirtieth day of September, annually, with
7061 respect to the Connecticut Hospice, in Branford, shall be one hundred
7062 thousand dollars, which amount shall be paid from the annual
7063 appropriation, from the General Fund, for reimbursement to towns for
7064 loss of taxes on private tax-exempt property.

7065 (c) Notwithstanding the provisions of section [12-20a] 183 of this act
7066 or subsection (a) of this section, the amount due the city of New
7067 London, on or before the thirtieth day of September, annually, with
7068 respect to the United States Coast Guard Academy in New London,
7069 shall be one million dollars, which amount shall be paid from the
7070 annual appropriation, from the General Fund, for reimbursement to
7071 towns for loss of taxes on private tax-exempt property.

7072 Sec. 190. Subsection (a) of section 12-63h of the general statutes is
7073 repealed and the following is substituted in lieu thereof (*Effective July*
7074 *1, 2016*):

7075 (a) The Secretary of the Office of Policy and Management shall
7076 establish a pilot program in up to three municipalities whereby the
7077 selected municipalities shall develop a plan for implementation of land
7078 value taxation that (1) classifies real estate included in the taxable
7079 grand list as (A) land or land exclusive of buildings, or (B) buildings on
7080 land; and (2) establishes a different mill rate for property tax purposes
7081 for each class, provided the higher mill rate shall apply to land or land
7082 exclusive of buildings. The different mill rates for taxable real estate in
7083 each class shall not be applicable to any property for which a grant is
7084 payable under section [12-19a or 12-20a] 183 of this act.

7085 Sec. 191. Subsection (b) of section 12-64 of the general statutes is
7086 repealed and the following is substituted in lieu thereof (*Effective July*
7087 *1, 2016*):

7088 (b) Except as provided in subsection (c) of this section, any land,
7089 buildings or easement to use air rights belonging to or held in trust for
7090 the state, not used for purposes attributable to functions of the state
7091 government or any other governmental purpose but leased to a person
7092 or organization for use unrelated to any such purpose, exclusive of any
7093 such lease with respect to which a binding agreement is in effect on
7094 June 25, 1985, shall be separately assessed in the name of the lessee and
7095 subject to local taxation annually in the name of the lessee having

7096 immediate right to occupancy of such land or building, by the town
7097 wherein situated as of the assessment day next following the date of
7098 leasing pursuant to section 4b-38, as amended by this act. If such
7099 property or any portion thereof is leased to any organization which, if
7100 the property were owned by or held in trust for such organization,
7101 would not be liable for taxes with respect to such property under any
7102 of the subdivisions of section 12-81, such organization shall be entitled
7103 to exemption from property taxes as the lessee under such lease,
7104 provided such property is used exclusively for the purposes of such
7105 organization as stated in the applicable subdivision of [said] section 12-
7106 81 and the portion of such property so leased to such exempt
7107 organization shall be eligible for a grant in lieu of taxes pursuant to
7108 section [12-19a] 183 of this act. Whenever the lessee of such property is
7109 required to pay property taxes to the town in which such property is
7110 situated as provided in this subsection, the assessed valuation of such
7111 property subject to the interest of the lessee shall not be included in the
7112 annual list of assessed values of state-owned real property in such
7113 town as prepared for purposes of state grants in accordance with [said]
7114 section [12-19a] 183 of this act and the amount of grant to such town
7115 under [said] section [12-19a] 183 of this act shall be determined
7116 without consideration of such assessed value.

7117 Sec. 192. Subsections (a) to (d), inclusive, of section 3-55j of the
7118 general statutes are repealed and the following is substituted in lieu
7119 thereof (*Effective July 1, 2015*):

7120 (a) Twenty million dollars of the moneys available in the
7121 Mashantucket Pequot and Mohegan Fund established by section 3-55i
7122 shall be paid to municipalities eligible for a state grant in lieu of taxes
7123 pursuant to subsection (b) of section [12-19a] 183 of this act in addition
7124 to the grants payable to such municipalities pursuant to section [12-
7125 19a] 183 of this act subject to the provisions of subsection (b) of this
7126 section. Such grant shall be [calculated under the provisions of section
7127 12-19a and shall equal one-third of the additional amount which such
7128 municipalities would be eligible to receive if the total amount available

7129 for distribution were eighty-five million two hundred five thousand
7130 eighty-five dollars and the percentage of reimbursement set forth in
7131 section 12-19a were increased to reflect such amount] equal to that
7132 paid to the municipality pursuant to this section for the fiscal year
7133 ending June 30, 2015. Any eligible special services district shall receive
7134 a portion of the grant payable under this subsection to the town in
7135 which such district is located. The portion payable to any such district
7136 under this subsection shall be the amount of the grant to the town
7137 under this subsection which results from application of the district mill
7138 rate to exempt property in the district. As used in this subsection and
7139 subsection (c) of this section, "eligible special services district" means
7140 any special services district created by a town charter, having its own
7141 governing body and for the assessment year commencing October 1,
7142 1996, containing fifty per cent or more of the value of total taxable
7143 property within the town in which such district is located.

7144 (b) No municipality shall receive a grant pursuant to subsection (a)
7145 of this section which, when added to the amount of the grant payable
7146 to such municipality pursuant to subsection (b) of section [12-19a] 183
7147 of this act, would exceed one hundred per cent of the property taxes
7148 which would have been paid with respect to all state-owned real
7149 property, except for the exemption applicable to such property, on the
7150 assessment list in such municipality for the assessment date two years
7151 prior to the commencement of the state fiscal year in which such grants
7152 are payable, except that, notwithstanding the provisions of said
7153 subsection (a), no municipality shall receive a grant pursuant to said
7154 subsection which is less than one thousand six hundred sixty-seven
7155 dollars.

7156 (c) Twenty million one hundred twenty-three thousand nine
7157 hundred sixteen dollars of the moneys available in the Mashantucket
7158 Pequot and Mohegan Fund established by section 3-55i shall be paid to
7159 municipalities eligible for a state grant in lieu of taxes pursuant to
7160 subsection (b) of section [12-20a] 183 of this act, in addition to [and in
7161 the same proportion as] the grants payable to such municipalities

7162 pursuant to section [12-20a] 183 of this act, subject to the provisions of
7163 subsection (d) of this section. Such grant shall be equal to that paid to
7164 the municipality pursuant to this section for the fiscal year ending June
7165 30, 2015. Any eligible special services district shall receive a portion of
7166 the grant payable under this subsection to the town in which such
7167 district is located. The portion payable to any such district under this
7168 subsection shall be the amount of the grant to the town under this
7169 subsection which results from application of the district mill rate to
7170 exempt property in the district.

7171 (d) Notwithstanding the provisions of subsection (c) of this section,
7172 no municipality shall receive a grant pursuant to said subsection
7173 which, when added to the amount of the grant payable to such
7174 municipality pursuant to subsection (b) of section [12-20a] 183 of this
7175 act, would exceed one hundred per cent of the property taxes which,
7176 except for any exemption applicable to any private nonprofit
7177 institution of higher education, nonprofit general hospital facility or
7178 freestanding chronic disease hospital under the provisions of section
7179 12-81, would have been paid with respect to such exempt real property
7180 on the assessment list in such municipality for the assessment date two
7181 years prior to the commencement of the state fiscal year in which such
7182 grants are payable.

7183 Sec. 193. Subsection (g) of section 4b-38 of the general statutes is
7184 repealed and the following is substituted in lieu thereof (*Effective July*
7185 *1, 2016*):

7186 (g) Notwithstanding the provisions of this section, the board of
7187 trustees of a constituent unit of the state system of higher education
7188 may lease land or buildings, or both, and facilities under the control
7189 and supervision of such board when such land, buildings or facilities
7190 are otherwise not used or needed for use by the constituent unit and
7191 such action seems desirable to produce income or is otherwise in the
7192 public interest, provided the Treasurer has determined that such action
7193 will not affect the status of any tax-exempt obligations issued or to be

7194 issued by the state of Connecticut. Upon executing any such lease, said
7195 board shall forward a copy to the assessor or board of assessors of the
7196 municipality in which the leased property is located. The proceeds
7197 from any lease or rental agreement pursuant to this subsection shall be
7198 retained by the constituent unit. Any land so leased for private use and
7199 the buildings and appurtenances thereon shall be subject to local
7200 assessment and taxation annually in the name of the lessee, assignee or
7201 sublessee, whichever has immediate right to occupancy of such land or
7202 building, by the town wherein situated as of the assessment day of
7203 such town next following the date of leasing. Such land and the
7204 buildings and appurtenances thereon shall not be included as property
7205 of the constituent unit for the purpose of computing a grant in lieu of
7206 taxes pursuant to section [12-19a] 183 of this act provided, if such
7207 property is leased to an organization which, if the property were
7208 owned by or held in trust for such organization would not be liable for
7209 taxes with respect to such property under section 12-81, such
7210 organization shall be entitled to exemption from property taxes as the
7211 lessee under such lease, and the portion of such property exempted
7212 and leased to such organization shall be eligible for a grant in lieu of
7213 taxes pursuant to [said] section [12-19a] 183 of this act.

7214 Sec. 194. Section 4b-39 of the general statutes is repealed and the
7215 following is substituted in lieu thereof (*Effective July 1, 2016*):

7216 Land, buildings or facilities leased pursuant to section 4b-35 and
7217 section 4b-36 shall be exempt from municipal taxation. The value of
7218 such land, buildings or facilities shall be used for computation of
7219 grants in lieu of taxes pursuant to section [12-19a] 183 of this act.

7220 Sec. 195. Section 4b-46 of the general statutes is repealed and the
7221 following is substituted in lieu thereof (*Effective July 1, 2016*):

7222 On and after July 1, 1995, any property which is subject to an
7223 agreement entered into by the Commissioner of Administrative
7224 Services for the purchase of such property through a long-term

7225 financing contract shall be exempt from taxation by the municipality in
7226 which such property is located, during the term of such contract. The
7227 assessed valuation of such property shall be included with the
7228 assessed valuation of state-owned land and buildings for purposes of
7229 determining the state grant in lieu of taxes under the provisions of
7230 section [12-19a] 183 of this act.

7231 Sec. 196. Section 10a-90 of the general statutes is repealed and the
7232 following is substituted in lieu thereof (*Effective July 1, 2016*):

7233 The Board of Trustees for the Connecticut State University System,
7234 with the approval of the Governor and the Secretary of the Office of
7235 Policy and Management, may lease state-owned land under its care,
7236 custody or control to private developers for construction of dormitory
7237 buildings, provided such developers agree to lease such buildings to
7238 such board of trustees with an option to purchase and provided
7239 further that any such agreement to lease is subject to the provisions of
7240 section 4b-23, prior to the making of the original lease by the board of
7241 trustees. The plans for such buildings shall be subject to approval of
7242 such board, the Commissioner of Administrative Services and the State
7243 Properties Review Board and such leases shall be for the periods and
7244 upon such terms and conditions as the Commissioner of
7245 Administrative Services determines, and such buildings, while
7246 privately owned, shall be subject to taxation by the town in which they
7247 are located. The Board of Trustees for the Connecticut State University
7248 System may also deed, transfer or lease state-owned land under its
7249 care, custody or control to the State of Connecticut Health and
7250 Educational Facilities Authority for financing or refinancing the
7251 planning, development, acquisition and construction and equipping of
7252 dormitory buildings and student housing facilities and to lease or
7253 sublease such dormitory buildings or student housing facilities and
7254 authorize the execution of financing leases of land, interests therein,
7255 buildings and fixtures in order to secure obligations to repay any loan
7256 from the State of Connecticut Health and Educational Facilities
7257 Authority from the proceeds of bonds issued thereby pursuant to the

7258 provisions of chapter 187 made by the authority to finance or refinance
7259 the planning, development, acquisition and construction of dormitory
7260 buildings. Any such financing lease shall not be subject to the
7261 provisions of section 4b-23 and the plans for such dormitories shall be
7262 subject only to the approval of the board. Such financing leases shall be
7263 for such periods and upon such terms and conditions that the board
7264 shall determine. Any state property so leased shall not be subject to
7265 local assessment and taxation and such state property shall be
7266 included as property of the Connecticut State University System for
7267 the purpose of computing a grant in lieu of taxes pursuant to section
7268 [12-19a] 183 of this act.

7269 Sec. 197. Subsection (b) of section 10a-91 of the general statutes is
7270 repealed and the following is substituted in lieu thereof (*Effective July*
7271 *1, 2016*):

7272 (b) Any land so leased to a private developer for rental housing or
7273 commercial establishments and the buildings and appurtenances
7274 thereon shall be subject to local assessment and taxation annually in
7275 the name of the lessee, assignee or sublessee, whichever has immediate
7276 right to occupancy of such land or building, by the town wherein
7277 situated as of the assessment day of such town next following the date
7278 of leasing. Such land shall not be included as property of the
7279 Connecticut State University System for the purpose of computing a
7280 grant in lieu of taxes pursuant to section [12-19a] 183 of this act.

7281 Sec. 198. Section 15-101dd of the general statutes is repealed and the
7282 following is substituted in lieu thereof (*Effective July 1, 2016*):

7283 Whenever any lessee is required to pay property taxes under this
7284 chapter, the assessed valuation of such property subject to the interest
7285 of the lessee shall not be included in the annual list of assessed values
7286 of state-owned real property in such town as prepared for purposes of
7287 state grants in accordance with section [12-19a] 183 of this act and the
7288 amount of grant to such town under [said] section [12-19a] 183 of this

7289 act shall be determined without consideration of such assessed value.

7290 Sec. 199. Subsection (c) of section 22-26jj of the general statutes is
7291 repealed and the following is substituted in lieu thereof (*Effective July*
7292 *1, 2016*):

7293 (c) The commissioner may lease all or part of one property acquired
7294 by him under this section as part of a demonstration project, in
7295 accordance with subsection (d) of this section, provided such project is
7296 approved by the Secretary of the Office of Policy and Management.
7297 Such property may be leased to one or more agricultural users for a
7298 period not to exceed five years. Such lease may be renewed for periods
7299 not to exceed five years. Any property leased under such
7300 demonstration project shall be exempt from taxation by the
7301 municipality in which the property is located. The assessed valuation
7302 of the property shall be included with the assessed valuation of state-
7303 owned land and buildings for purposes of determining the state's
7304 grant in lieu of taxes under the provisions of section [12-19a] 183 of this
7305 act.

7306 Sec. 200. Subsection (c) of section 22-2600 of the general statutes is
7307 repealed and the following is substituted in lieu thereof (*Effective July*
7308 *1, 2016*):

7309 (c) The Commissioner of Agriculture may lease, permit or license all
7310 or part of said farm to one or more persons for the purpose of
7311 engaging in agriculture, as defined in section 1-1. Any such lease,
7312 permit or license shall be for a period not to exceed fifteen years and
7313 shall contain, as a condition thereof, compliance with the provisions of
7314 the permanent conservation easement granted pursuant to subsection
7315 (b) of this section. Any such lease, permit or license may be renewed
7316 for a period not to exceed fifteen years. Any property leased, permitted
7317 or licensed pursuant to this subsection shall be exempt from taxation
7318 by the municipality in which said property is located. The assessed
7319 valuation of said property shall be included in the assessed valuation

7320 of state-owned land and buildings for purposes of determining the
7321 state's grant in lieu of taxes pursuant to the provisions of section [12-
7322 19a] 183 of this act. Any such lease, permit or license shall be subject to
7323 the review and approval of the State Properties Review Board. The
7324 State Properties Review Board shall complete a review of each lease,
7325 permit or license not later than thirty days after receipt of a proposed
7326 lease, permit or license from the Commissioner of Agriculture.

7327 Sec. 201. Section 22a-282 of the general statutes is repealed and the
7328 following is substituted in lieu thereof (*Effective July 1, 2016*):

7329 The Materials Innovation and Recycling Authority, notwithstanding
7330 the provisions of subsection (b) of section 22a-208a concerning the
7331 right of any local body to regulate, through zoning, land usage for
7332 solid waste disposal and section 22a-276, may use and operate as a
7333 solid waste disposal area, pursuant to a permit issued under sections
7334 22a-208, 22a-208a and 22a-430, any real property owned by said
7335 authority on or before May 11, 1984, any portion of which has been
7336 operated as a solid waste disposal area, and the authority shall not be
7337 subject to regulation by any such body, except that the authority shall
7338 pay to the municipality in which such property is located one dollar
7339 per ton of unprocessed solid waste received from outside of such
7340 municipality and disposed of at the solid waste disposal area by the
7341 authority. Any payment shall be in addition to any other agreement
7342 between the municipality and the authority. The provisions of section
7343 [12-19a] 183 of this act shall not be construed to apply to any such real
7344 property.

7345 Sec. 202. Section 23-30 of the general statutes is repealed and the
7346 following is substituted in lieu thereof (*Effective July 1, 2016*):

7347 The Commissioner of Energy and Environmental Protection may,
7348 for the purposes specified in section 23-29, lease, for a period of not
7349 less than ninety-nine years, any lands within the state, title to which
7350 has been acquired by the resettlement administration or other agency

7351 of the government of the United States, provided the form of such
7352 lease shall be approved by the Attorney General. Said commissioner
7353 may enter into cooperative agreements with any branch of the
7354 government of the United States regarding the custody, management
7355 and use of lands so leased. All lands leased under this section shall, for
7356 the purposes of taxation, be considered as owned by the state, and the
7357 towns in which such lands are situated shall receive from the state
7358 grants in lieu of taxes thereon, as provided in section [12-19a] 183 of
7359 this act.

7360 Sec. 203. Section 32-610 of the general statutes is repealed and the
7361 following is substituted in lieu thereof (*Effective July 1, 2016*):

7362 The exercise of the powers granted by section 32-602 constitute the
7363 performance of an essential governmental function and the Capital
7364 Region Development Authority shall not be required to pay any taxes
7365 or assessments upon or in respect of the convention center or the
7366 convention center project, as defined in section 32-600, levied by any
7367 municipality or political subdivision or special district having taxing
7368 powers of the state and such project and the principal and interest of
7369 any bonds and notes issued under the provisions of section 32-607,
7370 their transfer and the income therefrom, including revenues derived
7371 from the sale thereof, shall at all times be free from taxation of every
7372 kind by the state of Connecticut or under its authority, except for estate
7373 or succession taxes but the interest on such bonds and notes shall be
7374 included in the computation of any excise or franchise tax.
7375 Notwithstanding the foregoing, the convention center and the related
7376 parking facilities owned by the authority shall be deemed to be state-
7377 owned real property for purposes of sections [12-19a and] 12-19b, as
7378 amended by this act, and 183 of this act and the state shall make grants
7379 in lieu of taxes with respect to the convention center and such related
7380 parking facilities to the municipality in which the convention center
7381 and such related parking facilities are located as otherwise provided in
7382 [said] sections [12-19a and] 12-19b, as amended by this act, and 183 of
7383 this act.

7384 Sec. 204. Subsections (a) and (b) of section 32-666 of the general
7385 statutes are repealed and the following is substituted in lieu thereof
7386 (*Effective July 1, 2016*):

7387 (a) Any land on the Adriaen's Landing site leased by the secretary
7388 for purposes of site acquisition for an initial term of at least ninety-nine
7389 years shall, while such lease remains in effect, be deemed to be state-
7390 owned real property for purposes of sections [12-19a and] 12-19b, as
7391 amended by this act, and 183 of this act and subdivision (2) of section
7392 12-81 and the state shall make grants in lieu of taxes with respect to
7393 such land to the municipality in which the same is located as otherwise
7394 provided in sections [12-19a and] 12-19b, as amended by this act, and
7395 183 of this act.

7396 (b) Any land that comprises a private development district
7397 designated pursuant to section 32-600 and all improvements on or to
7398 such land shall, while such designation continues, be deemed to be
7399 state-owned real property for purposes of sections [12-19a and] 12-19b,
7400 as amended by this act, and 183 of this act and subdivision (2) of
7401 section 12-81, and the state shall make grants in lieu of taxes with
7402 respect to such land and improvements to the municipality in which
7403 the same is located as otherwise provided in sections [12-19a and] 12-
7404 19b, as amended by this act, and 183 of this act. Section 32-666a shall
7405 not be applicable to any such land or improvements while designated
7406 as part of the private development district.

7407 Sec. 205. Subsection (a) of section 12-62m of the general statutes is
7408 repealed and the following is substituted in lieu thereof (*Effective July*
7409 *1, 2016*):

7410 (a) If real property eligible for a grant or for reimbursement of a
7411 property tax or a portion thereof under the provisions of [sections 12-
7412 19a] section 183 of this act, 12-20b, as amended by this act, [and] or 12-
7413 129p, or any other provision of the general statutes, is located in a
7414 town that (1) elected to phase in assessment increases pursuant to

7415 section 12-62a of the general statutes, revision of 1958, revised to
7416 January 1, 2005, with respect to a revaluation effective on or before
7417 October 1, 2005, or (2) elects to phase in assessment increases pursuant
7418 to section 12-62c with respect to a revaluation effective on or after
7419 October 1, 2006, the assessed valuation of said property as reported to
7420 the Secretary of the Office of Policy and Management shall reflect the
7421 gradual increase in assessment applicable to comparable taxable real
7422 property for the same assessment year.

7423 Sec. 206. (NEW) (*Effective October 1, 2015, and applicable to assessment*
7424 *years commencing on or after October 1, 2015*) Notwithstanding the
7425 provisions of any special act, municipal charter or home rule
7426 ordinance, for the assessment year commencing October 1, 2015, and
7427 each assessment year thereafter, each municipality and district shall
7428 tax motor vehicles in accordance with this section. For the assessment
7429 year commencing October 1, 2015, the mill rate for motor vehicles shall
7430 not exceed 32 mills. For the assessment year commencing October 1,
7431 2016, and each assessment year thereafter, the mill rate for motor
7432 vehicles shall not exceed 29.36 mills. Any municipality or district may
7433 establish a mill rate for motor vehicles that is different from its mill
7434 rate for real property to comply with the provisions of this section. No
7435 district or borough may set a motor vehicle mill rate that if combined
7436 with the motor vehicle mill rate of the municipality in which such
7437 district is located would result in a combined motor vehicle mill rate
7438 above 32 mills for the assessment year commencing October 1, 2017, or
7439 above 29.36 mills for the assessment year commencing October 1, 2018.
7440 For the purposes of this section, "municipality" means any town, city,
7441 borough, consolidated town and city, consolidated town and borough
7442 and "district" means any district, as defined in section 7-324, of the
7443 general statutes.

7444 Sec. 207. Section 4-66l of the general statutes is repealed and the
7445 following is substituted in lieu thereof (*Effective October 1, 2015*):

7446 (a) For the purposes of this section:

7447 (1) "FY 15 mill rate" means the mill rate a municipality uses during
7448 the fiscal year ending June 30, 2015;

7449 (2) "Mill rate" means the mill rate a municipality uses to calculate
7450 tax bills for motor vehicles;

7451 (3) "Municipality" means any town, city, consolidated town and city
7452 or consolidated town and borough;

7453 (4) "Municipal spending" means:

T45 Municipal Municipal
T46 spending for spending for
T47 the fiscal year the fiscal year
T48 prior to the = two years
T49 current fiscal prior to the
T50 year current year X 100 = Municipal spending
T51 Municipal spending for
T52 the fiscal year two years
T53 prior to the current year;

7454 (5) "Per capita distribution" means:

T54 Town population X Sales tax revenue = Per capita distribution;
T55 Total state population

7455 (6) "Pro rata distribution" means:

T56 Municipal weighted
T57 mill rate
T58 calculation X Sales tax revenue = Pro rata distribution;
T59 Sum of all
T60 municipal weighted
T61 mill rate
T62 calculations combined

7456 (7) "Regional council of governments" means any such council
7457 organized under the provisions of sections 4-124i to 4-124p, inclusive;

7458 (8) "Town population" means the number of persons in a
7459 municipality according to the most recent estimate of the Department
7460 of Public Health;

7461 (9) "Total state population" means the number of persons in this
7462 state according to the most recent estimate published by the
7463 Department of Public Health;

7464 (10) "Weighted mill rate" means a municipality's FY 15 mill rate
7465 divided by the average of all municipalities' FY 15 mill rate;

7466 (11) "Weighted mill rate calculation" means per capita distribution
7467 multiplied by a municipality's weighted mill rate; and

7468 (12) "Sales tax revenue" means the moneys in the account remaining
7469 for distribution pursuant to subdivision (6) of subsection (b) of this
7470 section.

7471 [(a)] (b) There is established an account to be known as the
7472 "municipal revenue sharing account" which shall be a separate,
7473 nonlapsing account within the General Fund. The account shall
7474 contain any moneys required by law to be deposited in the account.
7475 Moneys in the account shall be transferred or disbursed in the
7476 following order:

7477 (1) Ten million dollars for the fiscal year ending June 30, 2016 and
7478 ten million dollars for the fiscal year ending June 30, 2017, for the
7479 purposes of grants under section 10-262h;

7480 (2) For the fiscal year ending June 30, 2017, and each fiscal year
7481 thereafter, moneys sufficient to make the grants payable from the
7482 select payment in lieu of taxes grant account established pursuant to
7483 section 184 of this act shall annually be transferred to the select
7484 payment in lieu of taxes account in the Office of Policy and
7485 Management;

7486 (3) For the fiscal year ending June 30, 2017, and each fiscal year

7487 thereafter, moneys sufficient to make motor vehicle property tax
7488 grants to municipalities pursuant to subsection (d) of this section shall
7489 be expended annually by the secretary;

7490 (4) For the fiscal year ending June 30, 2017, moneys sufficient to
7491 make the municipal revenue sharing grants payable to municipalities
7492 pursuant to subsection (e) of this section;

7493 (5) (A) For the fiscal year ending June 30, 2017, three million dollars
7494 shall be expended by the secretary for the purposes of the regional
7495 services grants pursuant to subsection (f) of this section to the regional
7496 councils of governments on a per capita basis, as determined by the
7497 most recent population estimate of the Department of Public Health
7498 and (B) for the fiscal year ending June 30, 2018, and each fiscal year
7499 thereafter, seven million dollars shall be expended for the purposes of
7500 the regional services grants pursuant to subsection (f) of this section to
7501 the regional councils of governments on a per capita basis, as
7502 determined by the most recent population estimate of the Department
7503 of Public Health; and

7504 (6) For the fiscal year ending June 30, 2018, and each fiscal year
7505 thereafter, moneys in the account remaining shall be expended
7506 annually by the Secretary of the Office of Policy and Management for
7507 the purposes of the municipal revenue sharing grants established
7508 pursuant to [subsections (b) and (c)] subsection (g) of this section. Any
7509 such moneys deposited in the account for municipal revenue sharing
7510 grants between October first and June thirtieth shall be distributed to
7511 municipalities on the following October first and any such moneys
7512 deposited in the account between July first and September thirtieth
7513 shall be distributed to municipalities on the following January thirty-
7514 first. Any town may apply to the Office of Policy and Management on
7515 or after July first for early disbursement of a portion of such grant. The
7516 Office of Policy and Management may approve such an application if
7517 it finds that early disbursement is required in order for a town to meet
7518 its cash flow needs. No early disbursement approved by said office

7519 may be issued later than September thirty-first.

7520 [(b) (1) The secretary shall provide manufacturing transition grants
7521 to municipalities in an amount equal to the amount each municipality
7522 received from the state as payments in lieu of taxes pursuant to
7523 sections 12-94b, 12-94c, 12-94f and 12-94g of the general statutes,
7524 revision of 1958, revised to January 1, 2011, for the fiscal year ending
7525 June 30, 2011. Such grant payments shall be made in quarterly
7526 allotments, payable on November fifteenth, February fifteenth, May
7527 fifteenth and August fifteenth. The total amount of the grant payment
7528 is as follows:

T63	Municipality	Grant Amounts
T64		
T65	Andover	\$2,929
T66	Ansonia	70,732
T67	Ashford	2,843
T68	Avon	213,211
T69	Barkhamsted	33,100
T70	Beacon Falls	38,585
T71	Berlin	646,080
T72	Bethany	54,901
T73	Bethel	229,948
T74	Bethlehem	6,305
T75	Bloomfield	1,446,585
T76	Bolton	19,812
T77	Bozrah	110,715
T78	Branford	304,496
T79	Bridgeport	839,881
T80	Bridgewater	491
T81	Bristol	2,066,321
T82	Brookfield	97,245
T83	Brooklyn	8,509
T84	Burlington	14,368

T85	Canaan	17,075
T86	Canterbury	1,610
T87	Canton	6,344
T88	Chaplin	554
T89	Cheshire	598,668
T90	Chester	71,130
T91	Clinton	168,444
T92	Colchester	31,069
T93	Colebrook	436
T94	Columbia	21,534
T95	Cornwall	0
T96	Coventry	8,359
T97	Cromwell	27,780
T98	Danbury	1,534,876
T99	Darien	0
T100	Deep River	86,478
T101	Derby	12,218
T102	Durham	122,637
T103	Eastford	43,436
T104	East Granby	430,285
T105	East Haddam	1,392
T106	East Hampton	15,087
T107	East Hartford	3,576,349
T108	East Haven	62,435
T109	East Lyme	17,837
T110	Easton	2,111
T111	East Windsor	237,311
T112	Ellington	181,426
T113	Enfield	219,004
T114	Essex	80,826
T115	Fairfield	82,908
T116	Farmington	440,541
T117	Franklin	18,317
T118	Glastonbury	202,935

T119	Goshen	2,101
T120	Granby	28,727
T121	Greenwich	70,905
T122	Griswold	35,790
T123	Groton	1,373,459
T124	Guilford	55,611
T125	Haddam	2,840
T126	Hamden	230,771
T127	Hampton	0
T128	Hartford	1,184,209
T129	Hartland	758
T130	Harwinton	17,272
T131	Hebron	1,793
T132	Kent	0
T133	Killingly	567,638
T134	Killingworth	4,149
T135	Lebanon	24,520
T136	Ledyard	296,297
T137	Lisbon	2,923
T138	Litchfield	2,771
T139	Lyme	0
T140	Madison	6,880
T141	Manchester	861,979
T142	Mansfield	5,502
T143	Marlborough	5,890
T144	Meriden	721,037
T145	Middlebury	67,184
T146	Middlefield	198,671
T147	Middletown	1,594,059
T148	Milford	1,110,891
T149	Monroe	151,649
T150	Montville	356,761
T151	Morris	2,926
T152	Naugatuck	274,100

T153	New Britain	1,182,061
T154	New Canaan	159
T155	New Fairfield	912
T156	New Hartford	110,586
T157	New Haven	1,175,481
T158	Newington	758,790
T159	New London	30,182
T160	New Milford	628,728
T161	Newtown	192,643
T162	Norfolk	5,854
T163	North Branford	243,540
T164	North Canaan	304,560
T165	North Haven	1,194,569
T166	North Stonington	0
T167	Norwalk	328,472
T168	Norwich	161,111
T169	Old Lyme	1,528
T170	Old Saybrook	38,321
T171	Orange	85,980
T172	Oxford	72,596
T173	Plainfield	120,563
T174	Plainville	443,937
T175	Plymouth	124,508
T176	Pomfret	22,677
T177	Portland	73,590
T178	Preston	0
T179	Prospect	56,300
T180	Putnam	139,075
T181	Redding	1,055
T182	Ridgefield	452,270
T183	Rocky Hill	192,142
T184	Roxbury	478
T185	Salem	3,740
T186	Salisbury	66

T187	Scotland	6,096
T188	Seymour	255,384
T189	Sharon	0
T190	Shelton	483,928
T191	Sherman	0
T192	Simsbury	62,846
T193	Somers	72,769
T194	Southbury	16,678
T195	Southington	658,809
T196	South Windsor	1,084,232
T197	Sprague	334,376
T198	Stafford	355,770
T199	Stamford	407,895
T200	Sterling	19,506
T201	Stonington	80,628
T202	Stratford	2,838,621
T203	Suffield	152,561
T204	Thomaston	315,229
T205	Thompson	62,329
T206	Tolland	75,056
T207	Torrington	486,957
T208	Trumbull	163,740
T209	Union	0
T210	Vernon	121,917
T211	Voluntown	1,589
T212	Wallingford	1,589,756
T213	Warren	235
T214	Washington	231
T215	Waterbury	2,076,795
T216	Waterford	27,197
T217	Watertown	521,334
T218	Westbrook	214,436
T219	West Hartford	648,560
T220	West Haven	137,765

T221	Weston	366
T222	Westport	0
T223	Wethersfield	17,343
T224	Willington	15,891
T225	Wilton	247,801
T226	Winchester	249,336
T227	Windham	369,559
T228	Windsor	1,078,969
T229	Windsor Locks	1,567,628
T230	Wolcott	189,485
T231	Woodbridge	27,108
T232	Woodbury	45,172
T233	Woodstock	55,097
T234		
T235	Borough of Danielson	0
T236	Borough Jewett City	3,329
T237	Borough Stonington	0
T238		
T239	Barkhamsted F.D.	1,996
T240	Berlin - Kensington F.D.	9,430
T241	Berlin - Worthington F.D.	747
T242	Bloomfield Center Fire	3,371
T243	Bloomfield Blue Hills	88,142
T244	Canaan F.D. (no fire district)	0
T245	Cromwell F.D.	1,662
T246	Enfield F.D. (1)	12,688
T247	Enfield Thompsonville (2)	2,814
T248	Enfield Haz'rd'v'l F.D. (3)	1,089
T249	Enfield N.Thmps'nv'l F.D. (4)	55
T250	Enfield Shaker Pines (5)	5,096
T251	Groton - City	241,680
T252	Groton Sewer	1,388
T253	Groton Mystic F.D. #3	19
T254	Groton Noank F.D. #4	0

T255	Groton Old Mystic F.D. #5	1,610
T256	Groton Poquonnock Br. #2	17,967
T257	Groton W. Pleasant Valley	0
T258	Killingly Attawaugan F.D.	1,457
T259	Killingly Dayville F.D.	33,885
T260	Killingly Dyer Manor	1,157
T261	E. Killingly F.D.	75
T262	So. Killingly F.D.	150
T263	Killingly Williamsville F.D.	5,325
T264	Manchester Eighth Util.	55,013
T265	Middletown South F.D.	165,713
T266	Middletown Westfield F.D.	8,805
T267	Middletown City Fire	27,038
T268	New Htfd. Village F.D. #1	5,664
T269	New Htfd Pine Meadow #3	104
T270	New Htfd South End F.D.	8
T271	Plainfield Central Village F.D.	1,167
T272	Plainfield Moosup F.D.	1,752
T273	Plainfield F.D. #255	1,658
T274	Plainfield Wauregan F.D.	4,360
T275	Pomfret F.D.	841
T276	Putnam E. Putnam F.D.	8,196
T277	Putnam W. Putnam F.D.	0
T278	Simsbury F.D.	2,135
T279	Stafford Springs Service Dist.	12,400
T280	Sterling F.D.	1,034
T281	Stonington Mystic F.D.	478
T282	Stonington Old Mystic F.D.	1,999
T283	Stonington Pawcatuck F.D.	4,424
T284	Stonington Quiambaug F.D.	65
T285	Stonington F.D.	0
T286	Stonington Wequetequock F.D.	58
T287	Trumbull Center	461
T288	Trumbull Long Hill F.D.	889

T289	Trumbull Nichols F.D.	3,102
T290	Watertown F.D.	0
T291	West Haven Allingtown F.D. (3)	17,230
T292	W. Haven First Ctr Fire Taxn (1)	7,410
T293	West Haven West Shore F.D. (2)	29,445
T294	Windsor Wilson F.D.	170
T295	Windsor F.D.	38
T296	Windham First	7,096
T297		
T298	GRAND TOTAL	\$49,875,871

7529 (2) The amount of the grant payable to each municipality in any
7530 year in accordance with this subsection shall be reduced
7531 proportionately in the event that the total of such grants in such year
7532 exceeds the amount available in the municipal revenue sharing
7533 account established pursuant to subsection (a) of this section with
7534 respect to such year.

7535 (3) Notwithstanding any provision of the general statutes, any
7536 municipality that, prior to June 30, 2011, was overpaid under the
7537 program set forth in section 12-94b of the general statutes, revision of
7538 1958, revised to January 1, 2011, shall have such overpayments
7539 deducted from any grant payable pursuant to this section.

7540 (4) Notwithstanding any provision of the general statutes, not later
7541 than August 15, 2012, a payment shall be made to the town of Ledyard
7542 in the amount of \$39,411 and to the town of Montville in the amount of
7543 \$62,954. Such payments shall be in addition to any other payments
7544 said towns may receive from the municipal revenue sharing account
7545 pursuant to this subsection.

7546 (c) If there are moneys available in the municipal revenue sharing
7547 account after all grants are made pursuant to subsection (b) of this
7548 section, the secretary shall distribute the remaining funds as follows:
7549 (1) Fifty per cent of such funds shall be distributed to municipalities on

7550 a per capita basis, as determined by the most recent federal decennial
7551 census, and (2) fifty per cent shall be distributed in accordance with the
7552 formula in subsection (e) of section 3-55j using population information
7553 from the most recent federal decennial census, the 2007 equalized net
7554 grand list and 1999 per capita income.]

7555 (c) No bill which, if passed, would reduce or eliminate the amount
7556 of any deposit to the municipal revenue sharing account, as set forth in
7557 this section, shall be enacted by the General Assembly without an
7558 affirmative vote of at least three-fifths of the members of the joint
7559 standing committee of the General Assembly having cognizance of
7560 matters relating to appropriations and the budgets of state agencies
7561 and at least three-fifths of the members of the joint standing committee
7562 of the General Assembly having cognizance of matters relating to state
7563 finance, revenue and bonding.

7564 (d) (1) For the fiscal year ending June 30, 2017, motor vehicle
7565 property tax grants to municipalities shall be made in an amount equal
7566 to the difference between the amount of property taxes levied by a
7567 municipality on motor vehicles for the assessment year commencing
7568 October 1, 2013, and the amount such levy would have been if the mill
7569 rate on motor vehicles for said assessment year was 32 mills; and (2)
7570 for the fiscal year ending June 30, 2018, and each fiscal year thereafter,
7571 motor vehicle property tax grants to municipalities shall be made in an
7572 amount equal to the difference between the amount of property taxes
7573 levied by a municipality on motor vehicles for the assessment year
7574 commencing October 1, 2013, and the amount such levy would have
7575 been if the mill rate on motor vehicles for said assessment year was
7576 29.36 mills.

7577 (e) For the fiscal year ending June 30, 2017, each municipality shall
7578 receive a municipal revenue sharing grant. The total amount of the
7579 grant payable is as follows:

T299	Municipality	Grant Amounts
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T300	Andover	96,020
T301	Ansonia	643,519
T302	Ashford	125,591
T303	Avon	539,387
T304	Barkhamsted	109,867
T305	Beacon Falls	177,547
T306	Berlin	1,213,548
T307	Bethany	164,574
T308	Bethel	565,146
T309	Bethlehem	61,554
T310	Bloomfield	631,150
T311	Bolton	153,231
T312	Bozrah	77,420
T313	Branford	821,080
T314	Bridgeport	9,758,441
T315	Bridgewater	22,557
T316	Bristol	1,836,944
T317	Brookfield	494,620
T318	Brooklyn	149,576
T319	Burlington	278,524
T320	Canaan	21,294
T321	Canterbury	84,475
T322	Canton	303,842
T323	Chaplin	69,906
T324	Cheshire	855,170
T325	Chester	83,109
T326	Clinton	386,660
T327	Colchester	475,551
T328	Colebrook	42,744
T329	Columbia	160,179
T330	Cornwall	16,221
T331	Coventry	364,100
T332	Cromwell	415,938
T333	Danbury	2,993,644

T334	Darien	246,849
T335	Deep River	134,627
T336	Derby	400,912
T337	Durham	215,949
T338	East Granby	152,904
T339	East Haddam	268,344
T340	East Hampton	378,798
T341	East Hartford	2,036,894
T342	East Haven	854,319
T343	East Lyme	350,852
T344	East Windsor	334,616
T345	Eastford	33,194
T346	Easton	223,430
T347	Ellington	463,112
T348	Enfield	1,312,766
T349	Essex	107,345
T350	Fairfield	1,144,842
T351	Farmington	482,637
T352	Franklin	37,871
T353	Glastonbury	1,086,151
T354	Goshen	43,596
T355	Granby	352,440
T356	Greenwich	527,695
T357	Griswold	350,840
T358	Groton	623,548
T359	Guilford	657,644
T360	Haddam	245,344
T361	Hamden	2,155,661
T362	Hampton	54,801
T363	Hartford	2,498,643
T364	Hartland	40,254
T365	Harwinton	164,081
T366	Hebron	300,369
T367	Kent	38,590

T368	Killingly	505,562
T369	Killingworth	122,744
T370	Lebanon	214,717
T371	Ledyard	442,811
T372	Lisbon	65,371
T373	Litchfield	244,464
T374	Lyme	31,470
T375	Madison	536,777
T376	Manchester	1,971,540
T377	Mansfield	756,128
T378	Marlborough	188,665
T379	Meriden	1,893,412
T380	Middlebury	222,109
T381	Middlefield	131,529
T382	Middletown	1,388,602
T383	Milford	2,707,412
T384	Monroe	581,867
T385	Montville	578,318
T386	Morris	40,463
T387	Naugatuck	1,251,980
T388	New Britain	3,131,893
T389	New Canaan	241,985
T390	New Fairfield	414,970
T391	New Hartford	202,014
T392	New Haven	114,863
T393	New London	917,228
T394	New Milford	814,597
T395	Newington	937,100
T396	Newtown	824,747
T397	Norfolk	28,993
T398	North Branford	421,072
T399	North Canaan	95,081
T400	North Haven	702,295
T401	North Stonington	155,222

T402	Norwalk	4,896,511
T403	Norwich	1,362,971
T404	Old Lyme	115,080
T405	Old Saybrook	146,146
T406	Orange	409,337
T407	Oxford	246,859
T408	Plainfield	446,742
T409	Plainville	522,783
T410	Plymouth	367,902
T411	Pomfret	78,101
T412	Portland	277,409
T413	Preston	84,835
T414	Prospect	283,717
T415	Putnam	109,975
T416	Redding	273,185
T417	Ridgefield	738,233
T418	Rocky Hill	584,244
T419	Roxbury	23,029
T420	Salem	123,244
T421	Salisbury	29,897
T422	Scotland	52,109
T423	Seymour	494,298
T424	Sharon	28,022
T425	Shelton	1,016,326
T426	Sherman	56,139
T427	Simsbury	775,368
T428	Somers	203,969
T429	South Windsor	804,258
T430	Southbury	582,601
T431	Southington	1,280,877
T432	Sprague	128,769
T433	Stafford	349,930
T434	Stamford	2,914,955
T435	Sterling	110,893

T436	Stonington	292,053
T437	Stratford	1,627,064
T438	Suffield	463,170
T439	Thomaston	228,716
T440	Thompson	164,939
T441	Tolland	437,559
T442	Torrington	1,133,394
T443	Trumbull	1,072,878
T444	Union	24,878
T445	Vernon	922,743
T446	Voluntown	48,818
T447	Wallingford	1,324,296
T448	Warren	15,842
T449	Washington	36,701
T450	Waterbury	5,595,448
T451	Waterford	372,956
T452	Watertown	652,100
T453	West Hartford	2,075,223
T454	West Haven	1,614,877
T455	Westbrook	116,023
T456	Weston	304,282
T457	Westport	377,722
T458	Wethersfield	853,493
T459	Willington	174,995
T460	Wilton	547,338
T461	Winchester	323,087
T462	Windham	739,671
T463	Windsor	854,935
T464	Windsor Locks	368,853
T465	Wolcott	490,659
T466	Woodbridge	274,418
T467	Woodbury	288,147
T468	Woodstock	140,648
7580		

7581 (f) For the fiscal year ending June 30, 2017, and each fiscal year
7582 thereafter, each regional council of governments shall receive a
7583 regional services grant. No such council shall receive a grant for the
7584 fiscal year ending June 30, 2018, or any fiscal year thereafter, unless the
7585 secretary approves a spending plan for such grant moneys submitted
7586 by such council to the secretary on or before July 1, 2017, and annually
7587 thereafter. The regional councils of governments shall use such grants
7588 for planning purposes and to achieve efficiencies in the delivery of
7589 municipal services by regionalizing such services, including, but not
7590 limited to, region-wide consolidation of such services. Such efficiencies
7591 shall not diminish the quality of such services. A unanimous vote of
7592 the representatives of such council shall be required for approval of
7593 any expenditure from such grant. On or before October 1, 2017, and
7594 biennially thereafter, each such council shall submit a report, in
7595 accordance with section 11-4a, to the joint standing committees of the
7596 General Assembly having cognizance of matters relating to planning
7597 and development and finance, revenue and bonding. Such report shall
7598 summarize expenditure of such grants and provide recommendations
7599 concerning the expansion, reduction or modification of such grants.

7600 (g) For the fiscal year ending June 30, 2018, and each fiscal year
7601 thereafter, each municipality shall receive a municipal revenue sharing
7602 grant as follows:

7603 (1) (A) A municipality having a mill rate at or above twenty-five
7604 shall receive the per capita distribution or pro rata distribution,
7605 whichever is higher for such municipality. (B) Such grants shall be
7606 increased by a percentage calculated as follows:

T469	<u>Sum of per capita distribution amount</u>
T470	<u>for all municipalities having a mill rate</u>
T471	<u>below twenty-five - pro rata distribution</u>
T472	<u>amount for all municipalities</u>
T473	<u>having a mill rate below twenty-five</u>
T474	<u>Sum of all grants to municipalities</u>

T475 calculated pursuant to subparagraph (A)
T476 of subdivision (1) of this subsection.

7607 (C) Notwithstanding the provisions of subparagraphs (A) and (B) of
7608 this subdivision, Hartford shall receive not more than 5.2 per cent of
7609 the municipal revenue sharing grants distributed pursuant to this
7610 subsection; Bridgeport shall receive not more than 4.5 per cent of the
7611 municipal revenue sharing grants distributed pursuant to this
7612 subsection; New Haven shall receive not more than 2.0 per cent of the
7613 municipal revenue sharing grants distributed pursuant to this
7614 subsection and Stamford shall receive not more than 2.8 per cent of the
7615 equalization grants distributed pursuant to this subsection. Any excess
7616 funds remaining after such reductions in payments to Hartford,
7617 Bridgeport, New Haven and Stamford shall be distributed to all other
7618 municipalities having a mill rate at or above twenty-five on a pro rata
7619 basis according to the payment they receive pursuant to this
7620 subdivision; and

7621 (2) A municipality having a mill rate below twenty-five shall receive
7622 the per capita distribution or pro rata distribution, whichever is less for
7623 such municipality.

7624 (h) A municipality may disburse any municipal revenue sharing
7625 grant funds to a district within such municipality.

7626 (i) For the fiscal year ending June 30, 2018, and each fiscal year
7627 thereafter, the amount of the grant payable to a municipality in any
7628 year in accordance with subsection (g) of this section shall be reduced
7629 if such municipality increases its general budget expenditures for any
7630 fiscal year above a cap equal to the amount of general budget
7631 expenditures authorized for the previous fiscal year by 2.5 per cent or
7632 more or the rate of inflation, whichever is greater. Such reduction shall
7633 be in an amount equal to fifty cents for every dollar expended over this
7634 cap provided for municipalities with a mill rate imposed on motor
7635 vehicles of more than 32 mills for the assessment year commencing

7636 October 1, 2013, no grant shall be reduced by more than the portion of
7637 the grant that exceeds the difference between the amount of property
7638 taxes levied by a municipality on motor vehicles for the assessment
7639 year commencing October 1, 2013, and the amount such levy would
7640 have been if the mill rate on motor vehicles for said assessment year
7641 was 32 mills. Municipal spending shall not include expenditures for
7642 debt service, special education, implementation of court orders or
7643 arbitration awards, expenditures associated with a major disaster or
7644 emergency declaration by the President of the United States or a
7645 disaster emergency declaration issued by the Governor pursuant to
7646 chapter 517 or any disbursement made to a district pursuant to
7647 subsection (h) of this section (1) in the fiscal year ending June 30, 2017,
7648 in an amount up to the difference between the amount of property
7649 taxes levied by the district on motor vehicles for the assessment year
7650 commencing October 1, 2013, and the amount such levy would have
7651 been if the mill rate on motor vehicles for said assessment year was 32
7652 mills; or (2) in the fiscal year ending June 30, 2018, and each fiscal year
7653 thereafter, in an amount up to the difference between the amount of
7654 property taxes levied by the district on motor vehicles for the
7655 assessment year commencing October 1, 2013, and the amount such
7656 levy would have been if the mill rate on motor vehicles for said
7657 assessment year was 29.36 mills. Each municipality shall annually
7658 certify to the Secretary of the Office of Policy and Management, on a
7659 form prescribed by said secretary, whether such municipality has
7660 exceeded the cap set forth in this section and if so the amount by which
7661 the cap was exceeded.

7662 (j) The amount of the grant payable to a municipality in any year in
7663 accordance with subsection (e) or (g) of this section shall be reduced
7664 proportionately in the event that the total of such grants in such year
7665 exceeds the amount available for such grants in the municipal revenue
7666 sharing account established pursuant to subsection (b) of this section.

7667 Sec. 208. Section 12-122a of the general statutes is repealed and the
7668 following is substituted in lieu thereof (*Effective October 1, 2015, and*

7669 applicable to assessment years commencing on or after October 1, 2015):

7670 Any municipality which has more than one taxing district may by a
7671 majority vote of its legislative body set a uniform city-wide mill rate
7672 for taxation of motor vehicles, except that if the charter of such
7673 municipality provides that any mill rate for property tax purposes
7674 shall be set by the board of finance of such municipality, such uniform
7675 city-wide mill rate may be set by a majority vote of such board of
7676 finance. No uniform city-wide mill rate may exceed the amount set
7677 forth in section 206 of this act.

7678 Sec. 209. Section 12-130 of the general statutes is repealed and the
7679 following is substituted in lieu thereof (*Effective October 1, 2017, and*
7680 *applicable to assessment years commencing on or after October 1, 2017*):

7681 (a) When any community, authorized to raise money by taxation,
7682 lays a tax, it shall appoint a collector thereof; and the selectmen of
7683 towns, and the committees of other communities, except as otherwise
7684 specially provided by law, shall make out and sign rate bills containing
7685 the proportion which each individual is to pay according to the
7686 assessment list; and any judge of the Superior Court or any justice of
7687 the peace, on their application or that of their successors in office, shall
7688 issue a warrant for the collection of any sums due on such rate bills.
7689 Each collector shall mail or hand to each individual from whom taxes
7690 are due a bill for the amount of taxes for which such individual is
7691 liable. In addition, the collector shall include with such bill, using one
7692 of the following methods (1) attachment, (2) enclosure, or (3) printed
7693 matter upon the face of the bill, a statement of: [state]

7694 (A) State aid to municipalities which shall be in the following form:

7695 [The] "The (fiscal year) budget for the (city or town) estimates that
7696 ... Dollars will be received from the state of Connecticut for various
7697 state financed programs. Without this assistance your (fiscal year)
7698 property tax would be (herein insert the amount computed in
7699 accordance with subsection (b) of this section) [mills.] mills", and

7700 (B) State aid reduction to municipalities that overspend, which shall
7701 be in the following form:

7702 "The state will reduce grants to your town if local spending
7703 increases by more than 2.5 per cent from the previous fiscal year."

7704 Failure to send out or receive any such bill or statement shall not
7705 invalidate the tax. For purposes of this subsection, "mail" includes to
7706 send by electronic mail, provided an individual from whom taxes are
7707 due consents in writing to receive a bill and statement electronically.
7708 Prior to sending any such bill or statement by electronic mail, a
7709 community shall provide the public with the appropriate electronic
7710 mail address of the community on the community's Internet web site
7711 and shall establish procedures to ensure that any individual who
7712 consents to receive a bill or statement electronically [(1)] (i) receives
7713 such bill or statement, and [(2)] (ii) is provided the proper return
7714 electronic mail address of the community sending the bill or statement.

7715 (b) The mill rate to be inserted in the statement of state aid to
7716 municipalities required by subsection (a) of this section shall be
7717 computed on the total estimated revenues required to fund the
7718 estimated expenditures of the municipality exclusive of assistance
7719 received or anticipated from the state.

7720 Sec. 210. (*Effective from passage*) The Office of Policy and
7721 Management shall report, in accordance with the provisions of section
7722 11-4a of the general statutes, to the joint standing committee of the
7723 General Assembly having cognizance of matters relating to planning
7724 and development and finance, revenue and bonding, on or before
7725 January 1, 2016, with regard to the payment in lieu of taxes provisions
7726 of sections 183 to 205, inclusive, of this act and the municipal revenue
7727 sharing grant provisions set forth in section 207 of this act as follows:
7728 Recommendations for: (1) Further legislative action concerning such
7729 provisions; (2) any statutory changes that would facilitate the
7730 implementation of such provisions; (3) adjustments to the grant

7731 amounts or grant formulas set forth in such provisions; and (4)
7732 improvement and enhancement of such provisions.

7733 Sec. 211. (NEW) (*Effective October 1, 2015, and applicable to assessment*
7734 *years commencing on or after October 1, 2015*) The following terms, when
7735 used in this section and sections 212 to 215, inclusive, of this act have
7736 the following meanings, unless the context otherwise requires:

7737 (1) "Administrative auditor" means the person selected pursuant to
7738 section 214 of this act;

7739 (2) "Average fiscal capacity" means the assessed value of all taxable
7740 real property and property eligible for grants pursuant to section 183
7741 of this act and sections 12-19a and 12-20a of the general statutes, as
7742 amended by this act, in all municipalities within the planning region
7743 combined divided by the total population of all municipalities of the
7744 region combined;

7745 (3) "Base year" means the assessment year commencing October 1,
7746 2013;

7747 (4) "Commercial and industrial property" means (A) real property
7748 used for the sale of goods or services, including, but not limited to,
7749 nonresidential living accommodations, dining establishments, motor
7750 vehicle services, warehouses and distribution facilities, retail services,
7751 banks, office buildings, multipurpose buildings wherein one or more
7752 occupations are conducted, commercial condominiums for retail or
7753 wholesale use, recreation facilities, entertainment facilities, airports,
7754 hotels and motels, and (B) real property used for production and
7755 fabrication of durable and nondurable man-made goods from raw
7756 materials or compounded parts. Commercial and industrial property
7757 includes the lot or land on which a building is situated and accessory
7758 improvements located thereon, including, but not limited to, pavement
7759 and storage buildings. Commercial and industrial property does not
7760 include real property located in an enterprise zone;

7761 (5) "Increase from base year" means the total assessed value of all
7762 commercial and industrial property within a municipality for the
7763 current year less the total assessed value of all commercial and
7764 industrial property within a municipality for the base year;

7765 (6) "Municipality" means any town, city, borough, consolidated
7766 town and city or consolidated town and borough;

7767 (7) "Municipal base value" means the total assessed value of
7768 commercial and industrial property within a municipality for the base
7769 year;

7770 (8) "Municipal commercial industrial mill rate" means:

T477	Revenue sharing percentage		
T478	X increase from base year X regional mill rate	+	
T479			
T480	1 – revenue sharing percentage X		
T481	increase from base year X municipal mill rate	+	
T482	effective July first of the current year		
T483			Municipal
T484	Municipal base value X municipal mill rate		commercial
T485	effective July first of the current year	=	industrial
T486	<hr/>		mill rate;
	Total value		

7771 (9) "Municipal contribution to the area-wide tax base" means:

T487	Increase from base year		Regional	Municipal
T488	<u>X revenue sharing percentage</u>	x	mill rate	= contribution
T489	1000			to the
T490				area-wide
T491				tax base;

7772 (10) "Municipal fiscal capacity" means the assessed value of all
7773 taxable real property and all property eligible for grants pursuant to

7774 section 183 of this act, and sections 12-19a and 12-20a of the general
7775 statutes, as amended by this act, within a municipality divided by the
7776 population of such municipality;

7777 (11) "Municipal distribution index" means:

T492
$$\text{Municipal population} \times \frac{\text{Average fiscal capacity}}{\text{Municipal fiscal capacity}} = \text{Municipal distribution index};$$

T493
T494

7778 (12) "Planning region" means a planning region of the state as
7779 defined or redefined by the Secretary of the Office of Policy and
7780 Management, or his or her designee, under the provisions of section
7781 16a-4a of the general statutes;

7782 (13) "Population" means the number of persons residing in a
7783 municipality according to the most recent federal decennial census,
7784 except that, in intervening years between such censuses, "population"
7785 means the number of persons according to the most recent estimate
7786 made, pursuant to section 19a-2a of the general statutes, by the
7787 Department of Public Health, with patients and inmates of state
7788 hospitals, institutions of correction, and other state institutions
7789 excluded;

7790 (14) "Regional council of governments" means any such council
7791 organized under the provisions of sections 4-124i to 4-124p, inclusive,
7792 of the general statutes;

7793 (15) "Regional mill rate" means the average mill rate of all
7794 municipalities within its respective planning region as of January first
7795 as calculated by the administrative auditor for such planning region
7796 and verified by the Secretary of the Office of Policy and Management;

7797 (16) "Revenue sharing percentage" means 0.2 or less, as determined
7798 by the regional council of governments for the planning region within
7799 which the municipality is located; and

7800 (17) "Total value" means the total assessed value of commercial and
7801 industrial property within a municipality for the current assessment
7802 year.

7803 Sec. 212. (NEW) (*Effective October 1, 2015, and applicable to assessment*
7804 *years commencing on or after October 1, 2015*) There is established an
7805 optional regional property tax base revenue sharing system. To
7806 establish such revenue sharing system within a planning region the
7807 members of its regional council of governments must unanimously
7808 vote to participate therein. On and after January 1, 2017, the tax
7809 collector of each municipality within a planning region participating in
7810 such revenue sharing system shall remit its municipal contribution to
7811 the area-wide tax base, not later than February first, annually, to the
7812 administrative auditor for the planning region in which such
7813 municipality is located. The administrative auditor shall distribute
7814 such revenue to each municipality within the planning region
7815 pursuant to section 215 of this act.

7816 Sec. 213. (NEW) (*Effective October 1, 2015, and applicable to assessment*
7817 *years commencing on or after October 1, 2015*) Notwithstanding any
7818 provision of any general statute, public act or special act,
7819 municipalities located within a planning region participating in the
7820 regional property tax base revenue sharing system shall use such
7821 municipality's municipal commercial industrial mill rate to determine
7822 the amount of taxes imposed on commercial and industrial property
7823 within such municipality, unless there is no increase from the base
7824 year, in which case the municipal mill rate shall be used.

7825 Sec. 214. (NEW) (*Effective October 1, 2015*) (a) On or before August 1,
7826 2016, and each even-numbered year thereafter, the regional council of
7827 governments for each planning region participating in the regional
7828 property tax base revenue sharing system shall meet and elect from
7829 among their number one member to serve as administrative auditor
7830 for a period of two years and until a successor is elected. If a majority
7831 is unable to agree upon a person to serve as administrative auditor, the

7832 Secretary of the Office of Policy and Management shall appoint one
7833 member from among the council's members. If the administrative
7834 auditor ceases to serve as a member within the planning region during
7835 the term for which elected or appointed, a successor shall be chosen in
7836 the same manner as provided in this subsection for the original
7837 selection, to serve for the unexpired term.

7838 (b) The administrative auditor shall utilize the staff and facilities of
7839 the planning region. The planning region shall be reimbursed for the
7840 marginal expenses incurred by its staff by contribution from each other
7841 municipality in the planning region in an amount which bears the
7842 same proportion of the total expenses as the population of such
7843 municipality bears to the total population of the planning region. The
7844 administrative auditor shall annually, on or before February first,
7845 certify the amount of total expenses for the preceding calendar year,
7846 and the share of each municipality, to the treasurer or other fiscal
7847 officer of each municipality within the planning region. Payment shall
7848 be made by the treasurer or other fiscal officer of each municipality to
7849 the treasurer or other fiscal officer of the planning region on or before
7850 the succeeding March first.

7851 Sec. 215. (NEW) (*Effective October 1, 2015, and applicable to assessment*
7852 *years commencing on or after October 1, 2015*) The administrative auditor
7853 of each planning region participating in the regional property tax base
7854 revenue sharing system shall distribute the moneys remitted to such
7855 auditor pursuant to section 212 of this act to each municipality on or
7856 before March first, annually, in an amount which bears the same
7857 proportion as such municipality's municipal distribution index bears
7858 to the total of all municipal distribution indices within such planning
7859 region. The revenue distributed to a municipality under this section
7860 shall be used by a municipality in the same manner and for the same
7861 purposes as the proceeds from taxes on real property levied by the
7862 municipality.

7863 Sec. 216. Section 12-541 of the general statutes is repealed and the

7864 following is substituted in lieu thereof (*Effective July 1, 2015*):

7865 (a) There is hereby imposed a tax of ten per cent of the admission
7866 charge to any place of amusement, entertainment or recreation, except
7867 that no tax shall be imposed with respect to any admission charge (1)
7868 when the admission charge is less than one dollar or, in the case of any
7869 motion picture show, when the admission charge is not more than five
7870 dollars, (2) when a daily admission charge is imposed which entitles
7871 the patron to participate in an athletic or sporting activity, (3) to any
7872 event, other than events held at the stadium facility, as defined in
7873 section 32-651, if all of the proceeds from the event inure exclusively to
7874 an entity which is exempt from federal income tax under the Internal
7875 Revenue Code, provided such entity actively engages in and assumes
7876 the financial risk associated with the presentation of such event, (4) to
7877 any event, other than events held at the stadium facility, as defined in
7878 section 32-651, which, in the opinion of the commissioner, is conducted
7879 primarily to raise funds for an entity which is exempt from federal
7880 income tax under the Internal Revenue Code, provided the
7881 commissioner is satisfied that the net profit which inures to such entity
7882 from such event will exceed the amount of the admissions tax which,
7883 but for this subdivision, would be imposed upon the person making
7884 such charge to such event, (5) other than for events held at the stadium
7885 facility, as defined in section 32-651, paid by centers of service for
7886 elderly persons, as described in subdivision (d) of section 17a-310, (6)
7887 to any production featuring live performances by actors or musicians
7888 presented at Gateway's Candlewood Playhouse, Ocean Beach Park or
7889 any nonprofit theater or playhouse in the state, provided such theater
7890 or playhouse possesses evidence confirming exemption from federal
7891 tax under Section 501 of the Internal Revenue Code, (7) to any carnival
7892 or amusement ride, (8) to any interscholastic athletic event held at the
7893 stadium facility, as defined in section 32-651, (9) if the admission
7894 charge would have been subject to tax under the provisions of section
7895 12-542 of the general statutes, revision of 1958, revised to January 1,
7896 1999, [or] (10) to any event at (A) the XL Center in Hartford, or (B) the

7897 Webster Bank Arena in Bridgeport, or (11) from July 1, 2015, to June 30,
7898 2017, to any athletic event presented by a member team of the Atlantic
7899 League of Professional Baseball at the Ballpark at Harbor Yard in
7900 Bridgeport. On and after July 1, 2000, the tax imposed under this
7901 section on any motion picture show shall be eight per cent of the
7902 admission charge and, on and after July 1, 2001, the tax imposed on
7903 any such motion picture show shall be six per cent of such charge.

7904 (b) The tax shall be imposed upon the person making such charge
7905 and reimbursement for the tax shall be collected by such person from
7906 the purchase. Such reimbursement, termed "tax", shall be paid by the
7907 purchaser to the person making the admission charge. Such tax, when
7908 added to the admission charge, shall be a debt from the purchaser to
7909 the person making the admission charge and shall be recoverable at
7910 law. The amount of tax reimbursement, when so collected, shall be
7911 deemed to be a special fund in trust for the state of Connecticut.

7912 Sec. 217. (NEW) (*Effective from passage*) (a) As used in this section, (1)
7913 "swimming pool" means any structure intended for swimming that is
7914 installed above ground and is greater than twenty-four inches in
7915 depth, and (2) "swimming pool installer" means a person, who for
7916 financial compensation, installs a swimming pool.

7917 (b) On and after the adoption of regulations required pursuant to
7918 subsection (c) of this section, no person shall install a swimming pool
7919 unless such person holds a swimming pool installer's license issued by
7920 the Commissioner of Consumer Protection.

7921 (c) Not later than April 1, 2016, the Commissioner of Consumer
7922 Protection shall adopt regulations, in accordance with the provisions of
7923 chapter 54 of the general statutes, to implement the provisions of this
7924 section, including establishing the amount and type of experience,
7925 training, continuing education and examination requirements for a
7926 person to obtain and renew a swimming pool installer's license.

7927 (d) Any person who installs a swimming pool on residential

7928 property owned by such person shall be exempt from the provisions of
7929 this section.

7930 (e) The holder of a swimming pool installer's license issued
7931 pursuant to this section shall comply with the provisions of chapter
7932 400 of the general statutes regarding registration as a home
7933 improvement contractor.

7934 (f) A person licensed as a swimming pool installer pursuant to this
7935 section shall not perform electrical work, plumbing and piping work
7936 or heating, piping and cooling work, as defined in section 20-330 of the
7937 general statutes, unless such person is licensed to perform such work
7938 pursuant to chapter 393 of the general statutes.

7939 (g) On and after the adoption of regulations required pursuant to
7940 subsection (c) of this section, any person applying to the Department
7941 of Consumer Protection for a swimming pool installer's license shall be
7942 issued such license without examination upon demonstration by the
7943 applicant of experience and training equivalent to the experience and
7944 training required to qualify for examination for such license, if such
7945 applicant makes such application to the department not later than
7946 January 1, 2017.

7947 (h) The initial fee for a swimming pool installer's license shall be one
7948 hundred fifty dollars and the renewal fee for such license shall be one
7949 hundred dollars. Licenses shall be valid for a period of one year from
7950 the date of issuance.

7951 Sec. 218. Section 21a-408q of the general statutes is repealed.
7952 (*Effective July 1, 2015*)

7953 Sec. 219. Subdivisions (90) and (119) of section 12-412 of the general
7954 statutes are repealed. (*Effective July 1, 2015*)

7955 Sec. 220. Section 46 of public act 14-47 is repealed. (*Effective July 1,*
7956 *2015*)

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>July 1, 2015</i>	New section
Sec. 2	<i>July 1, 2015</i>	New section
Sec. 3	<i>July 1, 2015</i>	New section
Sec. 4	<i>July 1, 2015</i>	New section
Sec. 5	<i>July 1, 2015</i>	New section
Sec. 6	<i>July 1, 2015</i>	New section
Sec. 7	<i>July 1, 2015</i>	New section
Sec. 8	<i>July 1, 2015</i>	New section
Sec. 9	<i>July 1, 2015</i>	New section
Sec. 10	<i>July 1, 2015</i>	New section
Sec. 11	<i>July 1, 2015</i>	New section
Sec. 12	<i>July 1, 2015</i>	New section
Sec. 13	<i>July 1, 2015</i>	New section
Sec. 14	<i>July 1, 2015</i>	New section
Sec. 15	<i>July 1, 2015</i>	New section
Sec. 16	<i>July 1, 2015</i>	New section
Sec. 17	<i>July 1, 2015</i>	New section
Sec. 18	<i>July 1, 2015</i>	New section
Sec. 19	<i>July 1, 2015</i>	New section
Sec. 20	<i>July 1, 2015</i>	New section
Sec. 21	<i>July 1, 2015</i>	New section
Sec. 22	<i>July 1, 2015</i>	New section
Sec. 23	<i>July 1, 2015</i>	New section
Sec. 24	<i>July 1, 2015</i>	New section
Sec. 25	<i>July 1, 2015</i>	New section
Sec. 26	<i>July 1, 2015</i>	New section
Sec. 27	<i>July 1, 2015</i>	New section
Sec. 28	<i>July 1, 2015</i>	New section
Sec. 29	<i>July 1, 2015</i>	New section
Sec. 30	<i>July 1, 2015</i>	New section
Sec. 31	<i>July 1, 2015</i>	New section
Sec. 32	<i>July 1, 2015</i>	New section
Sec. 33	<i>July 1, 2015</i>	10-262h
Sec. 34	<i>July 1, 2015</i>	New section
Sec. 35	<i>from passage</i>	New section
Sec. 36	<i>July 1, 2015</i>	New section

Sec. 37	<i>July 1, 2015</i>	New section
Sec. 38	<i>July 1, 2015</i>	New section
Sec. 39	<i>July 1, 2015</i>	New section
Sec. 40	<i>July 1, 2015</i>	New section
Sec. 41	<i>July 1, 2015</i>	New section
Sec. 42	<i>July 1, 2015</i>	New section
Sec. 43	<i>July 1, 2015</i>	New section
Sec. 44	<i>July 1, 2015</i>	New section
Sec. 45	<i>July 1, 2015</i>	New section
Sec. 46	<i>July 1, 2015</i>	New section
Sec. 47	<i>July 1, 2015</i>	New section
Sec. 48	<i>July 1, 2015</i>	New section
Sec. 49	<i>July 1, 2015</i>	New section
Sec. 50	<i>July 1, 2015</i>	New section
Sec. 51	<i>July 1, 2015</i>	New section
Sec. 52	<i>from passage</i>	New section
Sec. 53	<i>from passage</i>	New section
Sec. 54	<i>from passage</i>	New section
Sec. 55	<i>from passage</i>	New section
Sec. 56	<i>July 1, 2015</i>	New section
Sec. 57	<i>July 1, 2015</i>	New section
Sec. 58	<i>July 1, 2015</i>	New section
Sec. 59	<i>July 1, 2015</i>	New section
Sec. 60	<i>July 1, 2015</i>	New section
Sec. 61	<i>July 1, 2015</i>	New section
Sec. 62	<i>July 1, 2015</i>	New section
Sec. 63	<i>July 1, 2015</i>	New section
Sec. 64	<i>July 1, 2015</i>	New section
Sec. 65	<i>July 1, 2015, and applicable to taxable years commencing on or after January 1, 2015</i>	12-701(a)(20)(B)
Sec. 66	<i>from passage and applicable to taxable years commencing on or after January 1, 2015</i>	12-700(a)
Sec. 67	<i>from passage and applicable to taxable years commencing on or after January 1, 2015</i>	12-702(a)

Sec. 68	<i>from passage and applicable to taxable years commencing on or after January 1, 2015</i>	12-703(a)(2)(H) and (I)
Sec. 69	<i>from passage and applicable to taxable years commencing on or after January 1, 2015</i>	12-704e(e)
Sec. 70	<i>July 1, 2015, and applicable to income years commencing on or after January 1, 2015</i>	12-704c(a) to (c)
Sec. 71	<i>July 1, 2015</i>	12-407e
Sec. 72	<i>July 1, 2015, and applicable to sales occurring on or after said date</i>	12-408(1)(H)
Sec. 73	<i>July 1, 2015, and applicable to sales occurring on or after said date</i>	12-411(1)(H)
Sec. 74	<i>from passage and applicable to sales occurring on or after October 1, 2015, and to sales of services that are billed to customers for a period that includes said October 1, 2015, date</i>	12-408(1)
Sec. 75	<i>July 1, 2015, and applicable to sales occurring on or after said date, and to sales of services that are billed to customers for a period that includes said July 1, 2015, date</i>	12-407(a)(37)

Sec. 76	<i>October 1, 2015, and applicable to sales occurring on or after said date, and to sales of services that are billed to customers for a period that includes said date</i>	12-411(1)(E)
Sec. 77	<i>July 1, 2015</i>	12-412(5)
Sec. 78	<i>July 1, 2015</i>	30-22
Sec. 79	<i>July 1, 2015</i>	30-22a
Sec. 80	<i>July 1, 2015</i>	30-26
Sec. 81	<i>July 1, 2015</i>	30-48a
Sec. 82	<i>July 1, 2015</i>	30-91
Sec. 83	<i>from passage and applicable to income years commencing on or after January 1, 2016</i>	12-214(b)
Sec. 84	<i>from passage and applicable to income years commencing on or after January 1, 2016</i>	12-219(b)
Sec. 85	<i>from passage and applicable to calendar years commencing on or after January 1, 2015</i>	12-211a(a)
Sec. 86	<i>from passage</i>	12-217jj(a)(3)
Sec. 87	<i>from passage</i>	12-217(a)(4)
Sec. 88	<i>from passage</i>	12-217zz
Sec. 89	<i>July 1, 2015</i>	12-263b
Sec. 90	<i>July 1, 2015</i>	4-28e(c)
Sec. 91	<i>July 1, 2015</i>	13b-61a
Sec. 92	<i>July 1, 2015</i>	13b-61c
Sec. 93	<i>January 1, 2016</i>	4-66aa
Sec. 94	<i>from passage</i>	New section
Sec. 95	<i>from passage</i>	New section
Sec. 96	<i>July 1, 2015</i>	New section
Sec. 97	<i>July 1, 2016</i>	New section
Sec. 98	<i>July 1, 2015</i>	New section
Sec. 99	<i>July 1, 2015</i>	21a-408d(a)
Sec. 100	<i>July 1, 2015</i>	21a-408h(c)

Sec. 101	<i>July 1, 2015</i>	21a-408i(c)
Sec. 102	<i>July 1, 2015</i>	21a-408m(b)
Sec. 103	<i>July 1, 2015</i>	12-801
Sec. 104	<i>July 1, 2015</i>	12-806(b)(4)
Sec. 105	<i>July 1, 2015</i>	New section
Sec. 106	<i>July 1, 2015</i>	New section
Sec. 107	<i>July 1, 2015</i>	12-692
Sec. 108	<i>January 1, 2016</i>	53-344b(a)
Sec. 109	<i>January 1, 2016</i>	New section
Sec. 110	<i>January 1, 2016</i>	New section
Sec. 111	<i>from passage</i>	New section
Sec. 112	<i>July 1, 2015</i>	19a-88
Sec. 113	<i>July 1, 2015</i>	19a-515(a)
Sec. 114	<i>July 1, 2015</i>	20-65k
Sec. 115	<i>July 1, 2015</i>	20-74bb(c)
Sec. 116	<i>July 1, 2015</i>	20-74f
Sec. 117	<i>July 1, 2015</i>	20-74s(g) to (n)
Sec. 118	<i>July 1, 2015</i>	20-149
Sec. 119	<i>July 1, 2015</i>	20-162o(f)
Sec. 120	<i>July 1, 2015</i>	20-162bb(g)
Sec. 121	<i>July 1, 2015</i>	20-191a
Sec. 122	<i>July 1, 2015</i>	20-195c
Sec. 123	<i>July 1, 2015</i>	20-195o
Sec. 124	<i>July 1, 2015</i>	20-195cc
Sec. 125	<i>July 1, 2015</i>	20-201
Sec. 126	<i>July 1, 2015</i>	20-206b(b)
Sec. 127	<i>July 1, 2015</i>	20-206n
Sec. 128	<i>July 1, 2015</i>	20-206r
Sec. 129	<i>July 1, 2015</i>	20-206bb(e)
Sec. 130	<i>July 1, 2015</i>	20-206ll(b)
Sec. 131	<i>July 1, 2015</i>	20-222a
Sec. 132	<i>July 1, 2015</i>	20-275
Sec. 133	<i>July 1, 2015</i>	20-395d(a)
Sec. 134	<i>July 1, 2015</i>	20-398(a)
Sec. 135	<i>July 1, 2015</i>	20-412
Sec. 136	<i>July 1, 2015</i>	New section
Sec. 137	<i>July 1, 2015</i>	New section

Sec. 138	<i>from passage and applicable to income years commencing on or after January 1, 2015</i>	12-213(a)
Sec. 139	<i>from passage and applicable to income years commencing on or after January 1, 2015</i>	New section
Sec. 140	<i>from passage and applicable to income years commencing on or after January 1, 2015</i>	New section
Sec. 141	<i>from passage and applicable to income years commencing on or after January 1, 2015</i>	New section
Sec. 142	<i>from passage and applicable to income years commencing on or after January 1, 2015</i>	12-214
Sec. 143	<i>from passage and applicable to income years commencing on or after January 1, 2015</i>	12-217
Sec. 144	<i>from passage and applicable to income years commencing on or after January 1, 2015</i>	12-217n(b)
Sec. 145	<i>from passage and applicable to income years commencing on or after January 1, 2015</i>	12-217t(e)
Sec. 146	<i>from passage and applicable to income years commencing on or after January 1, 2015</i>	12-217u(l)
Sec. 147	<i>from passage and applicable to income years commencing on or after January 1, 2015</i>	12-217gg(c)

Sec. 148	<i>from passage and applicable to income years commencing on or after January 1, 2015</i>	12-217gg(h)
Sec. 149	<i>from passage and applicable to income years commencing on or after January 1, 2015</i>	12-218
Sec. 150	<i>from passage and applicable to income years commencing on or after January 1, 2015</i>	12-218b
Sec. 151	<i>from passage and applicable to income years commencing on or after January 1, 2015</i>	12-218c(c)
Sec. 152	<i>from passage and applicable to income years commencing on or after January 1, 2015</i>	12-218d(d)
Sec. 153	<i>from passage and applicable to income years commencing on or after January 1, 2015</i>	12-219
Sec. 154	<i>from passage and applicable to income years commencing on or after January 1, 2015</i>	12-219a
Sec. 155	<i>from passage and applicable to income years commencing on or after January 1, 2015</i>	12-221a
Sec. 156	<i>from passage and applicable to income years commencing on or after January 1, 2015</i>	12-222
Sec. 157	<i>from passage and applicable to income years commencing on or after January 1, 2015</i>	12-223a

Sec. 158	<i>from passage and applicable to income years commencing on or after January 1, 2015</i>	12-223b
Sec. 159	<i>from passage and applicable to income years commencing on or after January 1, 2015</i>	12-223c
Sec. 160	<i>from passage and applicable to income years commencing on or after January 1, 2015</i>	12-223e
Sec. 161	<i>from passage and applicable to income years commencing on or after January 1, 2015</i>	12-223f
Sec. 162	<i>from passage and applicable to income years commencing on or after January 1, 2015</i>	12-242d
Sec. 163	<i>from passage and applicable to income years commencing on or after January 1, 2015</i>	38a-88a(f)
Sec. 164	<i>July 1, 2019</i>	4-30a
Sec. 165	<i>July 1, 2019</i>	4-85
Sec. 166	<i>July 1, 2019</i>	3-115
Sec. 167	<i>July 1, 2019</i>	2-35
Sec. 168	<i>July 1, 2015</i>	2-36c
Sec. 169	<i>July 1, 2015</i>	2-24a
Sec. 170	<i>July 1, 2015</i>	29-5(a)
Sec. 171	<i>July 1, 2015</i>	38a-88a
Sec. 172	<i>October 1, 2015</i>	New section
Sec. 173	<i>from passage</i>	New section
Sec. 174	<i>from passage and applicable to estates of decedents dying on or after January 1, 2016</i>	12-391(d) and (e)

Sec. 175	<i>from passage and applicable to gifts made during calendar years commencing on or after January 1, 2015</i>	12-642
Sec. 176	<i>October 1, 2015, and applicable to sales occurring on or after said date</i>	12-296
Sec. 177	<i>October 1, 2015, and applicable to sales occurring on or after said date</i>	12-316
Sec. 178	<i>from passage</i>	New section
Sec. 179	<i>July 1, 2016, and applicable to sales occurring on or after said date</i>	12-296
Sec. 180	<i>July 1, 2016, and applicable to sales occurring on or after said date</i>	12-316
Sec. 181	<i>from passage</i>	New section
Sec. 182	<i>from passage</i>	New section
Sec. 183	<i>July 1, 2016</i>	New section
Sec. 184	<i>July 1, 2016</i>	New section
Sec. 185	<i>July 1, 2015</i>	12-19a(a)
Sec. 186	<i>July 1, 2015</i>	12-20a(a)
Sec. 187	<i>July 1, 2016</i>	12-19b
Sec. 188	<i>July 1, 2016</i>	12-19c
Sec. 189	<i>July 1, 2016</i>	12-20b
Sec. 190	<i>July 1, 2016</i>	12-63h(a)
Sec. 191	<i>July 1, 2016</i>	12-64(b)
Sec. 192	<i>July 1, 2015</i>	3-55j(a) to (d)
Sec. 193	<i>July 1, 2016</i>	4b-38(g)
Sec. 194	<i>July 1, 2016</i>	4b-39
Sec. 195	<i>July 1, 2016</i>	4b-46
Sec. 196	<i>July 1, 2016</i>	10a-90
Sec. 197	<i>July 1, 2016</i>	10a-91(b)
Sec. 198	<i>July 1, 2016</i>	15-101dd

Sec. 199	July 1, 2016	22-26jj(c)
Sec. 200	July 1, 2016	22-26oo(c)
Sec. 201	July 1, 2016	22a-282
Sec. 202	July 1, 2016	23-30
Sec. 203	July 1, 2016	32-610
Sec. 204	July 1, 2016	32-666(a) and (b)
Sec. 205	July 1, 2016	12-62m(a)
Sec. 206	<i>October 1, 2015, and applicable to assessment years commencing on or after October 1, 2015</i>	New section
Sec. 207	October 1, 2015	4-66l
Sec. 208	<i>October 1, 2015, and applicable to assessment years commencing on or after October 1, 2015</i>	12-122a
Sec. 209	<i>October 1, 2017, and applicable to assessment years commencing on or after October 1, 2017</i>	12-130
Sec. 210	<i>from passage</i>	New section
Sec. 211	<i>October 1, 2015, and applicable to assessment years commencing on or after October 1, 2015</i>	New section
Sec. 212	<i>October 1, 2015, and applicable to assessment years commencing on or after October 1, 2015</i>	New section
Sec. 213	<i>October 1, 2015, and applicable to assessment years commencing on or after October 1, 2015</i>	New section
Sec. 214	October 1, 2015	New section
Sec. 215	<i>October 1, 2015, and applicable to assessment years commencing on or after October 1, 2015</i>	New section
Sec. 216	July 1, 2015	12-541
Sec. 217	<i>from passage</i>	New section
Sec. 218	July 1, 2015	Repealer section

Sec. 219	<i>July 1, 2015</i>	Repealer section
Sec. 220	<i>July 1, 2015</i>	Repealer section